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Virginia AGI

Distribution of Virginia Adjusted Gross Income
by Income Class and Locality, 1985

John L. Knapp and Robert W. Cox

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Tayloe Murphy Institute
The Colgate Darden Graduate School of Business Administration

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Provision of Original Data:

Robert T. Benton
Virginia Department of Taxation

Data Processing Assistance:

Christopher Pohl
University of Virginia,
Academic Computing Center

Tayloe Murphy Institute Staff

Editing:	George E. Barnes
Cover Design:	Barry A. Jackson
Layout:	George E. Barnes
	Mark V. Brown
	Barry A. Jackson
Word Processing:	Sandra N. Lewis

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INTRODUCTION

Administrative records from the Virginia Department of Taxation provide a useful source of information on local income distribution. This report is the fourteenth in a series based on the Department's records. The first report covered the distribution of Virginia adjusted gross income (AGI)¹ in 1972, and the second covered the distribution in 1973 with additional information on total AGI and number of tax returns beginning with 1963. The next eleven reports covered the distribution of AGI in each year, 1974 through 1984; this report shows comparable data for 1985.

Virginia AGI is defined as federal adjusted gross income with a few alterations. In 1985, federal AGI included most types of income except the following: 1) most Social Security benefits and other transfer payments;² 2) employer contributions to private pension and health plans; 3) non-cash imputed income; 4) income in-kind; 5) 60% of long-term capital gains; and 6) certain business expenses. The modifications used to derive Virginia AGI included adding interest from municipal bonds of other states, federal deductions allowed for a married couple when both work, the ordinary income portion of a lump sum distribution from a qualified retirement plan, and 30% of the federal deduction allowed under the Accelerated Cost Recovery System. Other modifications were the subtracting from federal AGI of the following items: Virginia state government retirement benefits, interest from federal obli-

gations, benefits received under the Workmen's Compensation Act, the Tier 1 Railroad Retirement Act, and Title II of the Social Security Act, and \$400 for each taxpayer or spouse age 65 or over. Changes in tax laws have had some effect on the historical comparability of AGI. For example, beginning in 1982, up to \$2,000 of payments made to an Individual Retirement Account (IRA) is deductible, even if the taxpayer is covered by an employer's pension plan. The federal income tax reform passed in 1986 will reduce or eliminate this deduction for many taxpayers, however, and changes passed by the 1987 Virginia General Assembly will further alter the comparability of AGI over time.

AGI data cover all individuals and married couples required to file a return for 1985, which included: 1) anyone who had Virginia income tax withheld or who paid an estimated income tax for 1985; 2) any individual with AGI more than \$1,900; 3) a married couple with both persons under age 65 with a combined AGI more than \$2,500; 4) a married couple with one spouse 65 or over with a combined AGI more than \$3,500; and 5) a married couple with both persons 65 or over with a combined AGI more than \$4,500.

In 1985, AGI totaled \$58.3 billion and amounted to 70% of Virginia personal income. Personal income is a broad measure of income that includes transfer payments and certain types of non-cash income that are not taxable. The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1985, the number of exemptions was

¹In this report, AGI refers to Virginia adjusted gross income.

²Starting in 1984, some Social Security benefits were included in federal AGI.

5,025,207 or 88% of Virginia's 1985 population of 5,706,300 as estimated by the Tayloe Murphy Institute.³

A brief review of the economic conditions in 1985 may help to place the figures in this report in perspective. Both the national and state economies experienced continued strong growth that began in late 1982. For the year as a whole, real gross state product, a mea-

sure of total output, rose 5.1%, much higher than the 1958-85 growth rate of 3.8% annually. Virginia nonagricultural wage and salary employment increased 4.9% from 1984 to 1985. The state's unemployment rate, which averaged 5.0% in 1984, rose to 5.6% one year later. Inflation, measured by the U.S. Consumer Price Index (CPI), was 3.6% over the same period.

ANALYSIS

Introduction

The appendix tables contain data on all returns and on two subcomponents — married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. These measures are discussed in the following pages.

All Returns

Statewide, the median AGI was \$17,700, up 5.1% from the preceding year. However, after adjustment for inflation, the median rose 1.5%. The overall county median was \$18,994 compared to \$16,037 for cities (see Table A1). One reason for this difference was that married couple returns, more of which have higher incomes than individual returns, represented a larger proportion of the returns for the counties than for the cities. The highest income area, Fairfax County (\$27,283), had a median AGI of 2.6 times greater than the lowest area, Northampton County (\$10,456). Other high income localities were Chesterfield County (\$25,736), Loudoun County (\$25,327), Prince William County (\$24,361), and Fairfax City

(\$23,884). All of the top five localities were located in either Northern Virginia or the Richmond area. Normally, there is little annual change in the localities ranked among the top five, but those ranked in the bottom five frequently vary. However, in 1985 there was limited turnover. In addition to Northampton County, the low income localities were Accomack County (\$11,572), Lunenburg County (\$11,927), Brunswick County (\$12,005), and Cumberland County (\$12,157).

Together, the eight metropolitan statistical areas (MSAs)⁴ had a median AGI of \$19,128 compared to \$14,737 for the non-MSA portions of the state. (See pages 42 and 43 for listings of localities contained in MSAs and planning districts.) Among the MSAs, the Virginia portion of the Washington, D.C.-Md.-Va. MSA⁵ had the highest

³Julia H. Martin and David W. Sheatsley, *Estimates of the Population of Virginia Counties and Cities: 1984 and 1985* (Charlottesville, Virginia: Tayloe Murphy Institute, July 1986), p. 21.

⁴The MSA data refer only to the Virginia portion of those MSAs that include parts of other states. On June 30, 1983, the Richmond MSA and the Petersburg-Colonial Heights-Hopewell MSA were combined to form the Richmond-Petersburg MSA. At the same time, the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

⁵Hereafter, the Virginia portion of the Washington, D.C.-Maryland-Virginia MSA is referred to as the Northern Virginia MSA.

median AGI (\$24,846). The lowest median was in the Danville MSA (\$13,792).

Among the twenty-two planning districts, the medians ranged from \$24,951 in the Northern Virginia Planning District to \$11,259 in the Accomack-Northampton Planning District.

In addition to providing median AGI, Table A1 contains information on the distribution of AGI. Statewide, 15.1% of the returns reported AGI of less than \$5,000; 15.5% reported \$5,000 to \$9,999; 13.6% reported \$10,000 to \$14,999; 10.8% reported \$15,000 to \$19,999; 8.8% reported \$20,000 to \$24,999; 7.6% reported \$25,000 to \$29,999; 11.2% reported \$30,000 to \$39,999; 7.0% reported \$40,000 to \$49,999; 7.2% reported \$50,000 to \$74,999; and 3.1% reported \$75,000 or more.

As might be expected, the localities with the highest and lowest median income had the largest percentage of returns in the highest and lowest AGI class, respectively. In Fairfax County, 8.8% of the returns showed incomes of \$75,000 or more. In Northampton County, 24.7% of returns reported incomes of less than \$5,000.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was \$17,475 — a figure 43% larger than 1979 median AGI on all returns (\$12,188). Although there were many reasons for the difference, the principal one was that members of the same household often filed separately. An example of this would be a return for a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2%.⁶

⁶U.S. Bureau of the Census, *1980 Census of the Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), p. 58.

Married Couple Returns

Results for 1985

In 1985, returns filed by married couples accounted for 49.6% of all returns and 72.5% of the AGI. Married couple returns are composed of all returns filed by husband-wife families, including those with dependents.

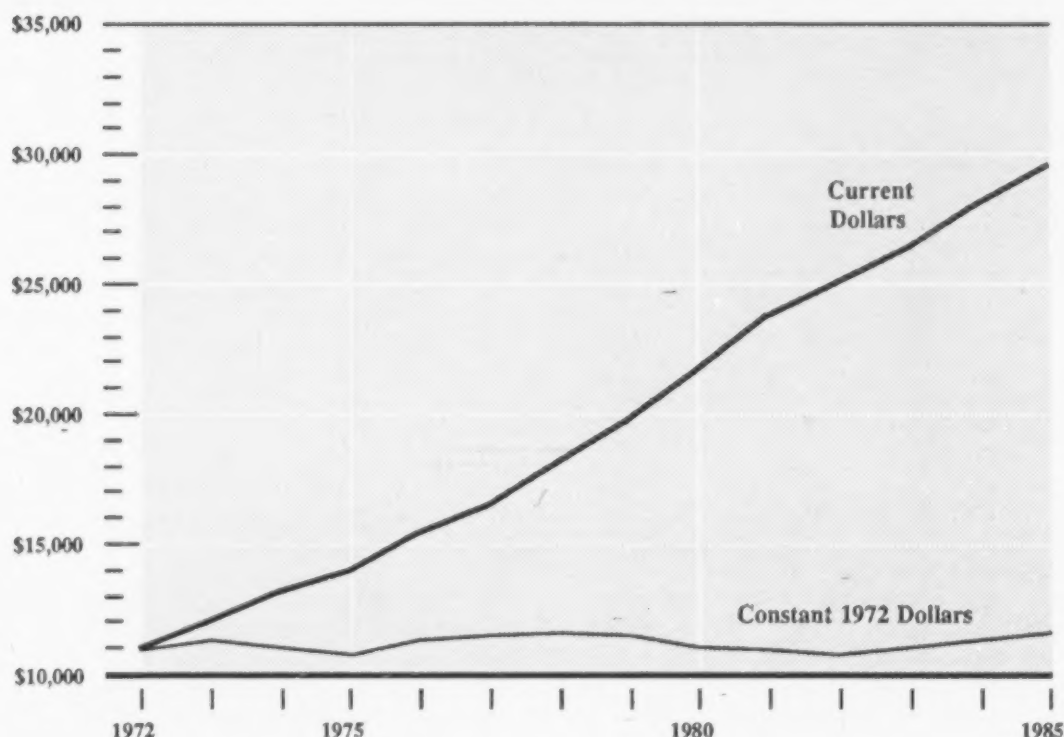
Statewide, median AGI for married couples was \$29,610, a figure 5.8% higher than in 1984. However, after adjustment for changes in purchasing power, median income rose by 2.2%. Since the beginning of this series in 1972, there has been a large rise in AGI as measured in current dollars (see Figure 1). However, in terms of constant dollars adjusted for changes in the CPI, there has been only a slight rise; over the thirteen-year period, real median AGI rose by 5.1%. This year's increase marks three straight years of rise in constant-dollar married couple AGI.

The 1985 married couple median AGI for all counties was \$30,625, and that for the cities was \$28,443 (see Table A3). All of the five highest localities were in Northern Virginia. Fairfax County (\$48,901) and Fairfax City (\$45,335) led, followed by Arlington County (\$42,195), Loudoun County (\$40,954), and Prince William County (\$40,313). The five lowest localities were the counties of Grayson (\$17,364), Charlotte (\$17,434), Lee (\$17,611), Northampton (\$17,853), and Lunenburg (\$18,404).

The married couple median AGI in the MSA portion of the state was \$33,514 compared to \$23,387 for the non-MSA portion. Among the MSAs, the Northern Virginia MSA had the highest median (\$44,634), followed distantly by the Richmond-Petersburg MSA (\$33,176). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol MSA (\$20,017).

Among the planning districts, the median AGI for married couples ranged from \$45,128 in the Northern Virginia Planning District to \$19,163 in the Accomack-Northampton Planning District.

Figure 1.
Virginia Median AGI Per Married Couple Return, 1972-1985



Statewide, 4.5% of the returns filed by married couples had AGI of less than \$5,000; 7.7% had \$5,000 to \$9,999; 9.1% had \$10,000 to \$14,999; 9.4% had \$15,000 to \$19,999; 10.0% had \$20,000 to \$24,999; 10.2% had \$25,000 to \$29,999; 17.8% had \$30,000 to \$39,999; 12.4% had \$40,000 to \$49,999; 13.3% had \$50,000 to \$74,999; and 5.8% had \$75,000 or more (see Figure 2). The greatest concentration of high incomes occurred in Fairfax County where 48.4% of the returns filed were in the two income classes above \$49,999.

Historical Growth Patterns

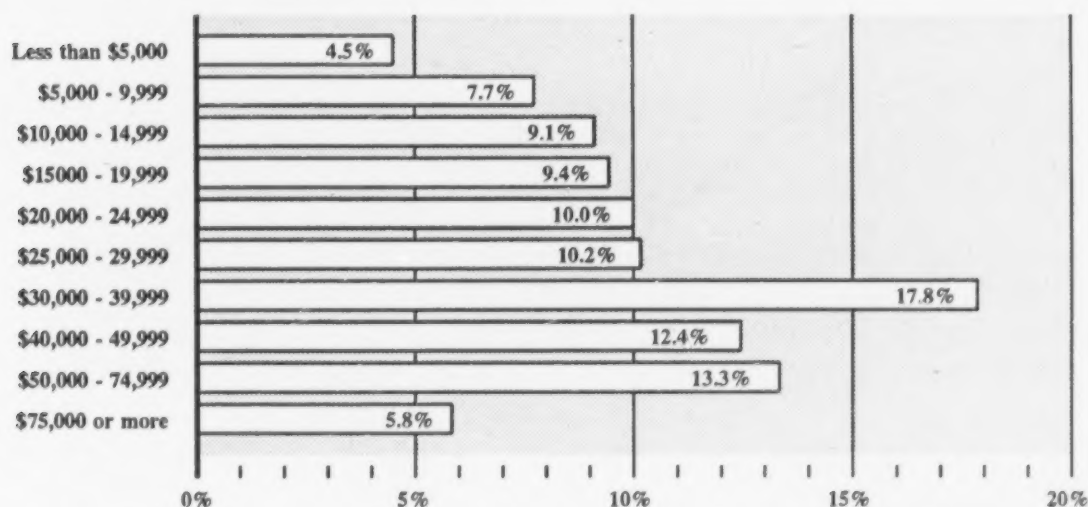
The availability of AGI data going back a number of years makes it possible to compare growth in married couple AGI over different time periods. Table A3 compares the growth in median AGI over the 1975-1980 and 1980-

1985 time periods. These two five-year periods provide a good contrast in terms of economic developments on the national level. From 1975 until the recession occurred in 1980, the nation experienced unbroken economic expansion, although with accompanying high inflation. The period 1980-85 contained two recessions, but inflation also fell dramatically over the period.

Statewide, median married couple AGI rose 52.9% from 1975 to 1980. However, after adjusting for inflation, there was no real growth, but a loss of -0.1%. Conversely, from 1980 to 1985, AGI rose 36.2%, but with lower inflation, this represented real growth of 4.3%.

Individual localities grew at different rates, and since the overall rate of growth is different for the two time periods, one way to

Figure 2.
Distribution of Virginia Married Couple Returns by AGI Class, 1985



compare the fast and slow-growing localities over two periods is to compare their growth rates to the average state growth rate for each period. Figure 3 shows the number of localities in five categories set to an index of 100 for the state average. Localities with AGIs growing faster than the state average will have indexes higher than 100; those growing more slowly will have indexes lower.

The main feature worth noting in Figure 3 is the dramatic decrease in fast-growing localities and the accompanying increase in slow growing localities from the first period to the second. In 1975-80, thirty-three counties and cities registered an index in excess of 115. In 1980-85, only 17 localities did so. At the opposite end, in 1975-80 only seven localities had indexes less than 85; in 1980-85 this number grew to 29 localities. In 1975-80 the slowest-growing area was the city of Emporia, with an index of 73. The fastest-growing area was Highland County, at 156.

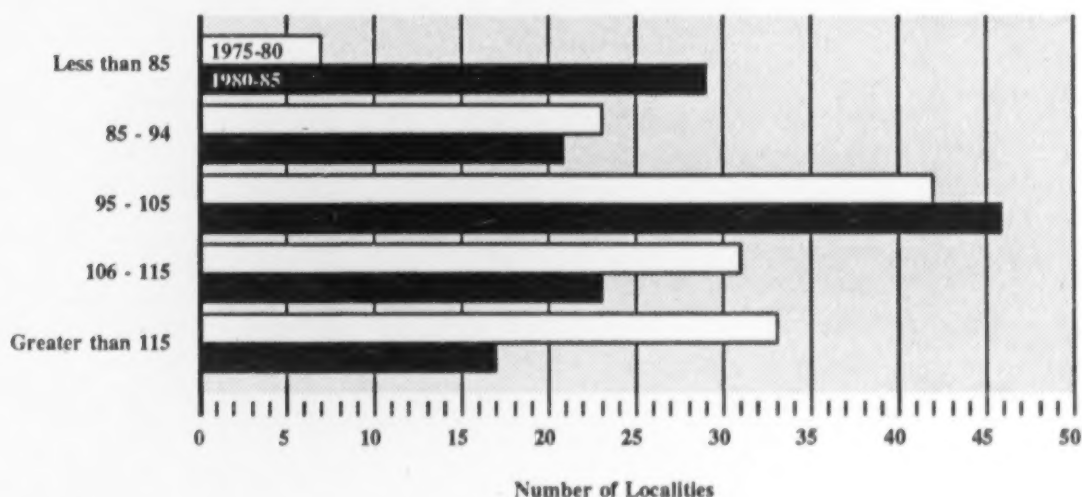
In an earlier study, the Tayloe Murphy Institute determined that median AGI growth in one period was a poor predictor of growth in a following period.⁷ This result is borne out in this case as well. For example,

Cumberland County had an index of 117 in the 1975-80 period; in 1980-85 it was only 79. Westmoreland, only 85 in the earlier period, had an index of 120 in the latter period. In the 1980-85 period, the slowest growing locality was Buchanan County, with an index of only 8. The fastest-growing community was Fauquier County, with a growth index in 1980-85 of 135. In 1975-80, these two localities had indexes of 96 and 121, respectively.

One point evident from the data is the greater dispersion of median income growth among localities in 1980-85 than in 1975-80. The standard deviation in 1980-85 was 19 versus 14 in 1975-80. This greater dispersion was due to drastically slower growth in several localities in Southwest Virginia. In addition to Buchanan County, Dickenson (28), Russell (35), Tazewell (38) and Norton City (54) grew much more slowly than the state average.

⁷John L. Knapp and Robert W. Cox, *Projections of Virginia Median Family and Household Income by Locality, 1986-1990* (Charlottesville, Virginia: Tayloe Murphy Institute, 1986), p. 5.

Figure 3.
Growth of Locality Median AGI Per Married Couple Return
Relative to State Average (Index, state average = 100)



The distribution of cities in all five growth categories remained basically unchanged between the two growth periods. In both periods, cities are more common in the middle or slow-growing categories. This analysis presents no evidence to suggest that the faster growth is shifting toward or away from cities.

Nevertheless, there are some observations that can be made concerning shifts in growth patterns among the state's localities. The late 1970s were a time in which much of rural Virginia did relatively well (see Figure 4). Southwest Virginia saw high growth, except for the coalfields area, where income growth was only moderate. The Shenandoah Valley, with a few exceptions (Page County, Waynesboro and Winchester) also saw high growth, as did the Alleghany highlands. Much of central and southern Virginia experienced rapid growth, in a region defined by Henry to Halifax Counties in the south, up through Greene, Madison and Orange counties. A few localities in this region grew more slowly: Louisa County, Charlottesville and Lynchburg. Areas east and west of Richmond

grew faster, but the Richmond area itself was only about average.

The regions performing poorly included the Eastern Shore and a few counties in the Northern Neck-Middle Peninsula area. Also, Petersburg and localities south and west of Petersburg (except for Dinwiddie County) were among the slow-growing localities. The region from Sussex County over to Lunenburg and Nottoway grew slowly during this time.

Although data specific to the MSAs was not collected for this period, the performance of the major metropolitan areas — Northern Virginia, Richmond, and Norfolk — appears to have been about average at best. Many localities in Northern Virginia had slow growth.

In the 1980-85 period, the contrast is noticeable in Figure 5. This was a time in which many rural areas fell behind the state average in growth, but areas near or adjacent to major metropolitan areas grew rapidly. Overall, the metropolitan portion of the state

Figure 4. Growth of Median AGI Per Married Couple Return, 1975-1980 (index, state average = 100).

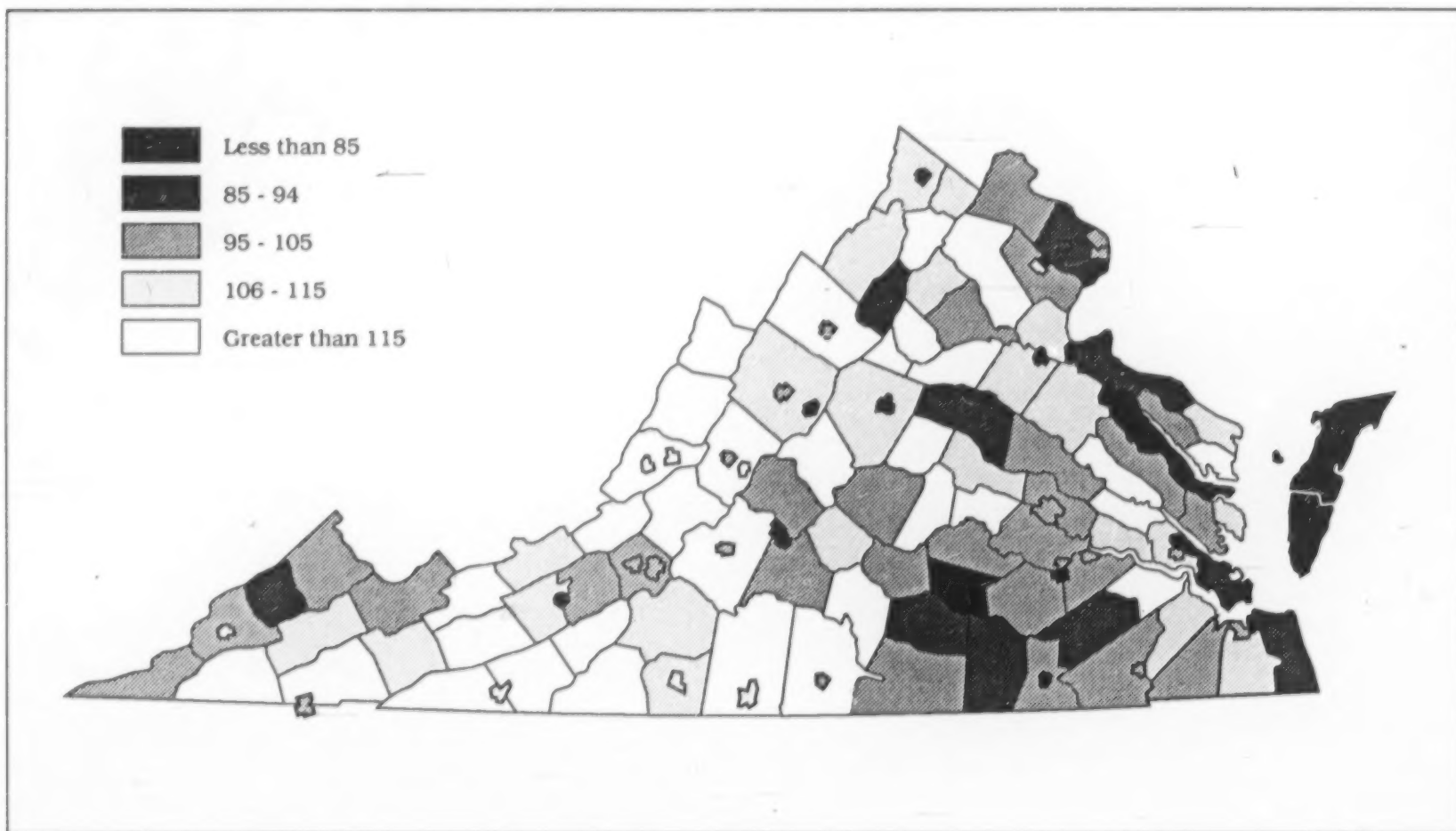


Figure 5. Growth of Median AGI Per Married Couple Return, 1980-1985 (index, state average = 100)



grew at a faster rate than the non-MSA portion, with an index of 106 versus 90. However, this rate was not found among all MSAs. The Danville and Johnson City-Kingsport-Bristol MSAs had indexes lower than the non-MSA portion. The Charlottesville MSA, with an index of 110, had the fastest-growing AGI. A large section of the state, stretching south from Loudoun County, west to Albemarle and east to Goochland County, grew very rapidly. Counties surrounding the city of Emporia (but not the city itself) had high growth. Counties east of Richmond — New Kent, James City and Gloucester — also grew rapidly. Radford and its surrounding counties also gained.

Many areas that performed well in the 1975-80 period saw their fortunes reversed in 1980-85. Southwest Virginia as a whole has lagged badly (the Radford area notwithstanding). The Roanoke area, Shenandoah Valley and Alleghany highlands grew much more slowly in this period than in the previous five years. Much of south central Virginia also did worse, particularly Danville, Martinsville, Lynchburg, and Charlotte County. The cities of Petersburg, Colonial Heights and Hopewell, and the counties of Surry, Sussex, Dinwiddie and Nottoway also were among the slower growing.

Relation of Median AGI to Median Family Income

Median AGI reported on married couple returns is a fairly good proxy for median family Census money income, even though AGI differs from Census money income and married couples are a subset of all families.⁸ According to the 1980 Census, Virginia median family income in 1979 was \$20,018. In 1979, median AGI reported by married couple families was \$19,752. Thus, median AGI was 99% of the Census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number

of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

Individual Returns

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1985, statewide median AGI for individual returns was \$10,342, an increase of 5.9% over 1984. After adjustment for inflation, median AGI increased by 2.3%. The median for counties was \$10,469, and that for cities was \$10,227 (see Table A4). The five highest localities were Arlington County (\$18,155), Alexandria City (\$17,157), Fairfax County (\$14,191), Falls Church City (\$13,981), and Fairfax City (\$13,564). The five lowest localities were Lee County (\$7,077), Dickenson County (\$7,101), Northampton County (\$7,189), Buchanan County (\$7,560), and Norton City (\$7,583).

The individual return median for all MSAs was \$11,207, and for non-MSAs it was \$8,638. The Northern Virginia MSA had the highest median (\$14,628), and the Virginia portion of the Johnson City-Kingsport-Bristol MSA had the lowest median (\$8,404).

Among the planning districts, the medians ranged from \$14,780 in the Northern Virginia Planning District to \$7,649 in the Accomack-Northampton Planning District.

AGI Per Exemption

Table A5 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, double counting remains because some children with taxable income are counted twice — once on their parents' return and again on their own.

AGI per exemption is similar to a per capita measure except the divisor contains only the population with adjusted gross income rather than the total population. For the state as a whole, 1985 AGI per exemption was

⁸The Census definition of family includes families with only one spouse present, whereas Virginia AGI married couple returns are limited to husband-wife families that file returns.

\$11,592, up 7.0% over 1984. For counties, the figure was \$11,722 and for cities, \$11,047 (see Table A5). Among localities, the five highest were Arlington County (\$18,547), Alexandria City (\$16,914), Fairfax County (\$16,555), Fairfax City (\$15,890), and Falls Church City (\$14,858). The five lowest localities were the counties of Charlotte (\$6,691), Lunenburg (\$6,693), Lee (\$6,821), Grayson (\$6,880), and Northampton (\$6,889).

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1985, the ratio was \$18,547 to \$6,691 or 2.77 to 1. A more sophisticated measure is the coefficient of variation, which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1985, the coefficient of variation was 21.8%, virtually unchanged from the results for earlier years.

AGI per exemption was \$12,510 in the MSA portion of the state compared to \$8,871 in the non-MSA portion. Among the MSAs, Northern Virginia, with an AGI per exemption of \$15,822, outstripped the other MSAs by a wide margin. The Danville MSA had the lowest AGI per exemption (\$8,358).

$$^9\text{Index of income concentration} = 1/2 \sum_{i=1}^k |X_i - Y_i|$$

where X_i and Y_i are uncumulated percentages of distribution of total returns by AGI class (X) and distribution of total AGI by AGI class (Y). For a description of the method of computation, see U.S. Bureau of the Census, *The Methods and Materials of Demography* by Henry S. Shryock, Jacob S. Siegel, and Associates (Washington, D.C.: Government Printing Office, 1971), pp. 178-80.

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District (\$15,997), followed distantly by the Richmond Planning District (\$12,224). The Piedmont Planning District had the lowest figure (\$7,312). The Accomack-Northampton Planning District was the next lowest, at \$7,317.

Index of Income Concentration

An index of income concentration⁹ for all returns is shown in Table A6. The index is a measure of the equality of income distribution. If all taxpayers had the same income, the index would be zero. The greater the inequality of income distribution, the higher the value of the index.

In 1984, the state index of income concentration average was 0.352. Among localities, the index ranged in value from 0.429 in Martinsville City to 0.277 in Patrick County. Generally, the large central cities had greater inequality than their associated suburbs. For example, Richmond City had an index of 0.375, compared to 0.306 in Chesterfield County, 0.324 in Hanover County, and 0.327 in Henrico County.

The MSA and non-MSA portions of the state had similar indexes, 0.345 and 0.333, respectively. Among the ten MSAs, the indexes showed little variation, except for the Charlottesville MSA, which was higher than the other metropolitan areas.

Among the twenty-two planning districts, the greatest inequality of income was in the Rappahannock-Rapidan Planning District (0.362), followed by the Thomas Jefferson Planning District (0.356) and the Northern Neck Planning District (0.356). The smallest degree of inequality occurred in the Mount Rogers Planning District (0.320).

COMPARISONS OF INCOME CONCEPTS

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979, total AGI was 84% of Census total money income for Virginia.¹⁰ Unlike Census money income, AGI excludes transfer payments such as most Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund for tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income means that AGI will comprise a smaller percentage of Census money income in areas with a dense concentration of military personnel, such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in these areas.

AGI does include certain capital gains, an income category not included in the definition of Census money income. At the state level, AGI also contains some nonresident income, whereas Census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal Census reporting units are families, unrelated individuals, and households. The major tax

reporting units are individual returns and married couple returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any Census unit.

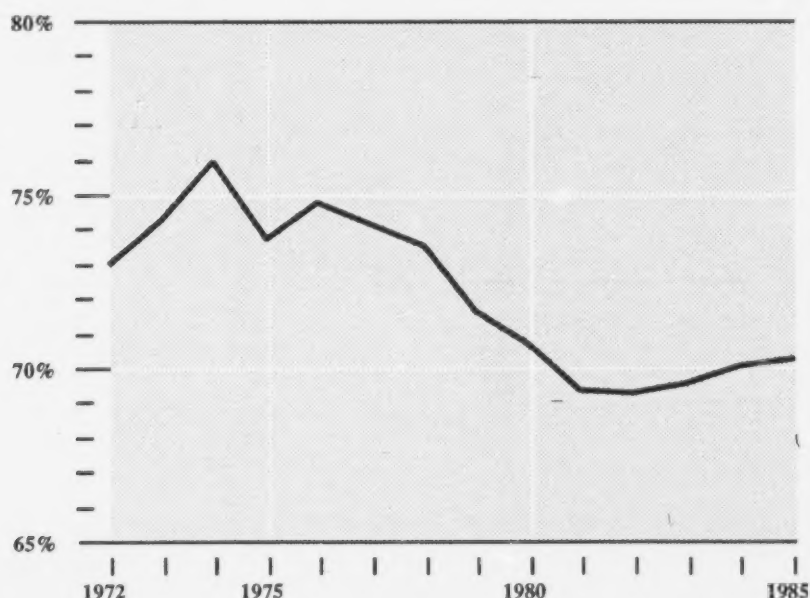
Personal Income

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA). Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes: 1) all transfer payments such as Social Security and unemployment benefits; 2) certain fringe benefits; 3) imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries; 4) dividends excluded from taxation; and 5) tax-exempt interest and dividend distributions. On the other hand, AGI includes certain items excluded from personal income: 1) personal contributions for social insurance (principally, employee Social Security taxes and federal employee retirement payments); and 2) all of short-term capital gains and 40% of long-term capital gains. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low income persons not required to file a state tax return, non-resident members of the armed forces stationed in Virginia, and private trust, pension, health, and welfare funds. As previously mentioned, in 1984, state AGI reported on Virginia tax returns was 70% of total personal income.

Since 1972, Virginia AGI has fallen from 73% of personal income to its current level (See Figure 6). From a peak of 75.9% in 1974, AGI as a percent of personal income fell to a low of 69.2% in 1982. Since then it

¹⁰U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, pp. 11, 16.

Figure 6.
Total AGI as a Percent of Personal Income, 1972-1985



has recovered somewhat. The major cause of the decline is the growth of nontaxable transfer payments as a percentage of personal income. Also, the growth of corporate partnerships over the years has meant that much income previously reported as AGI is now classified as corporate income. Furthermore,

accounting differences in the tabulation of farm income between personal income and AGI have meant that AGI farm income fell more sharply during bad years. Finally, a divergence in the tabulation of rental income between the two income measures is also a likely contributor.¹¹

LIMITATIONS OF THE DATA

The major limitations are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or

county of residence, some taxpayers fail to provide correct information. Confusion of post office address with place of residence is the usual source of incorrect information.

¹¹See Thae S. Park, "Personal Income and Adjusted Gross Income, 1977-1981," *Survey of Current Business*, April 1983, pp. 28-32.

Married couples can file in one of three ways — by using a joint return, a combined return, or separate returns. For 1985, the majority (88%) selected either the joint return or the combined return. The Department of Taxation does not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption, since the more likely

case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

APPENDIX TABLES

Table A1
Adjusted Gross Income on All Returns, 1985

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Virginia	2,295,433	58,256,946	17,700	15.1	15.5	13.6	10.8	8.8	7.6	11.2	7.0	7.2	3.1
Unassigned ^c	45,881	1,769,244	13,330	19.4	19.4	16.9	11.2	7.8	5.7	7.1	4.0	4.4	4.2
Counties	1,398,170	36,812,369	18,994	14.4	14.4	12.8	10.4	8.7	7.7	11.8	7.7	8.5	3.6
Accomack	12,184	204,077	11,572	20.5	23.7	18.5	10.0	7.8	5.9	7.0	3.4	2.3	1.0
Albemarle	22,134	634,425	19,153	13.7	13.4	13.7	11.0	8.8	7.7	11.3	7.7	8.1	4.6
Alleghany	5,192	111,391	17,351	17.2	15.8	12.6	9.4	9.3	7.7	14.3	7.9	4.9	0.9
Amelia	3,137	59,836	13,701	17.9	19.3	17.2	11.0	8.7	8.0	9.9	4.0	3.0	0.8
Amherst	10,395	212,990	16,528	15.0	17.3	14.4	10.8	10.1	8.3	13.1	6.8	3.3	0.7
Appomattox	4,629	88,499	14,915	17.4	17.7	15.2	10.5	9.8	8.5	12.4	5.1	2.7	0.6
Arlington	79,664	2,580,604	23,394	9.3	10.9	11.4	11.5	10.1	8.5	12.6	8.5	11.2	6.1
Augusta	20,427	426,843	16,812	14.2	16.3	15.0	12.5	10.1	9.4	12.8	5.8	3.0	0.9
Bath	2,560	50,945	13,728	14.0	21.1	20.0	10.9	8.6	7.3	9.2	4.5	2.8	1.6
Bedford	15,736	346,535	17,511	14.2	16.0	13.9	11.6	10.2	8.7	12.9	6.5	4.5	1.5
Bland	2,090	35,987	14,570	18.4	17.8	15.0	13.4	10.7	8.4	11.2	3.3	1.3	0.3
Botetourt	9,436	206,364	17,937	15.6	15.2	13.2	10.2	9.2	8.7	14.3	7.6	4.9	1.2
Brunswick	5,223	85,729	12,005	17.1	25.8	17.6	11.7	9.0	6.3	7.4	2.8	1.4	0.8
Buchanan	10,291	214,434	15,430	18.5	16.9	13.7	10.6	9.0	8.8	13.1	4.9	2.8	1.7
Buckingham	4,091	65,522	12,221	18.6	23.2	18.4	12.3	9.0	6.1	6.8	3.3	1.7	0.5
Campbell	18,162	385,919	16,934	14.3	16.6	14.8	11.2	9.7	8.9	12.8	7.0	3.9	0.9
Caroline	7,389	139,167	14,069	17.8	19.0	16.2	11.1	8.7	7.8	10.3	5.0	3.3	0.8
Carroll	9,283	153,007	13,743	15.8	19.7	19.3	13.2	11.5	8.9	7.9	2.2	1.1	0.3
Charles City	2,817	53,136	13,762	18.4	20.3	15.1	10.5	9.5	7.2	9.2	5.2	3.8	0.9
Charlotte	4,048	63,435	12,355	17.2	22.9	20.9	12.4	8.7	6.1	7.4	2.7	1.1	0.5
Chesterfield	69,089	2,063,739	25,736	12.3	10.4	9.7	8.4	7.9	8.3	15.5	12.1	11.9	3.4
Clarke	4,290	99,983	16,289	15.8	16.4	14.7	11.9	8.7	7.3	10.9	6.1	5.1	2.9
Craig	1,584	29,712	16,278	13.2	17.4	15.7	14.3	11.9	10.0	10.5	4.4	2.2	0.3
Culpeper	9,519	202,832	15,548	16.1	17.2	15.5	11.1	8.9	7.8	11.4	6.4	4.1	1.5
Cumberland	2,647	43,425	12,157	19.0	23.5	17.1	11.4	9.1	6.1	7.7	2.8	2.4	0.7

Table A1 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Dickenson	5,144	103,640	15,019	19.4	17.9	12.6	10.2	9.4	8.5	13.3	5.1	2.3	1.2
Dinwiddie	8,076	160,591	14,522	17.3	18.7	15.5	9.3	8.5	7.8	11.0	6.7	4.3	1.0
Essex	3,682	66,686	13,388	18.4	20.9	15.8	12.3	8.8	6.9	8.7	4.0	2.8	1.4
Fairfax	293,166	10,608,724	27,283	12.7	9.6	8.7	8.5	7.4	6.6	11.2	9.6	16.7	8.8
Fauquier	16,467	525,457	20,406	12.9	13.5	12.4	10.5	7.8	7.9	12.1	9.3	10.4	4.1
Floyd	4,203	75,168	14,851	15.5	18.2	16.8	12.7	11.3	9.3	10.8	3.3	1.7	0.5
Fluvanna	3,998	81,266	15,237	16.0	18.3	15.2	11.1	9.0	8.6	12.1	5.1	3.7	1.0
Franklin	14,558	291,165	15,266	14.4	18.5	16.5	12.4	10.1	8.6	10.7	5.0	2.8	1.0
Frederick	15,506	333,239	16,725	15.3	15.9	14.9	11.3	9.9	8.4	12.5	6.6	4.0	1.2
Giles	6,515	124,531	16,031	15.4	17.3	14.3	14.7	11.5	8.0	10.9	4.8	2.4	0.8
Gloucester	9,977	248,034	18,356	15.7	15.1	12.2	10.5	9.6	8.9	13.6	7.4	5.2	1.9
Goochland	4,947	135,967	16,858	14.7	16.1	15.5	9.8	8.2	7.1	11.7	6.2	5.5	5.2
Grayson	5,871	92,156	12,465	17.2	23.1	19.6	13.4	10.3	7.5	5.8	1.7	0.9	0.4
Greene	3,549	71,613	16,588	14.4	15.3	16.3	12.5	9.2	9.1	13.9	5.9	2.6	0.6
Greensville	3,963	67,666	13,105	19.2	20.1	17.3	11.2	10.4	7.8	9.0	3.0	1.4	0.6
Halifax	10,157	174,965	13,643	16.1	20.0	19.0	12.5	10.2	8.1	9.2	3.2	1.2	0.5
Hanover	22,937	597,482	20,636	13.5	13.5	12.3	9.6	8.2	7.2	14.3	10.5	8.5	2.3
Henrico	79,700	2,166,737	20,457	12.2	12.7	13.0	11.1	9.6	8.4	13.0	8.9	7.7	3.3
Henry	24,880	491,837	14,743	14.1	18.6	18.2	12.3	9.8	8.9	10.6	4.4	2.3	0.8
Highland	1,078	19,854	14,249	13.3	23.0	16.0	13.3	9.6	7.1	8.3	4.6	4.0	0.6
Isle of Wight	9,516	214,015	17,957	14.8	14.1	14.1	11.8	10.4	8.6	12.8	7.9	4.3	1.2
James City	11,762	295,009	17,434	16.7	15.7	12.8	10.0	7.5	6.9	10.4	7.6	9.1	3.3
King and Queen	2,477	44,518	13,277	18.0	21.0	16.6	10.3	8.8	6.0	9.6	5.5	3.3	0.7
King George	4,540	106,624	17,430	14.6	15.6	14.4	11.1	7.9	8.0	11.8	7.3	7.5	1.8
King William	3,877	88,455	16,873	16.0	18.2	12.6	8.5	7.9	7.4	12.9	8.4	6.3	1.7
Lancaster	4,354	97,801	14,501	18.3	19.4	13.6	11.0	9.4	6.6	8.5	5.1	4.6	3.4
Lee	6,789	116,246	12,322	22.0	21.4	14.3	10.0	8.3	7.0	10.2	4.1	2.1	0.7
Loudoun	28,266	917,695	25,327	12.3	10.6	10.2	9.0	7.4	6.9	13.3	11.4	14.7	4.2
Louisa	7,031	132,126	14,353	16.4	19.2	16.5	11.7	9.3	7.7	10.9	4.9	2.7	0.7
Lunenburg	4,267	66,831	11,927	19.9	23.0	18.4	11.1	9.0	6.5	7.0	2.7	1.8	0.5

Table A1 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Madison	3,966	77,676	14,373	15.6	19.0	17.5	12.0	9.2	8.0	9.8	4.3	3.3	1.3
Mathews	3,287	75,848	16,789	14.6	17.1	14.2	11.6	10.3	7.7	11.7	6.4	4.6	1.7
Mecklenburg	11,260	240,162	12,608	17.2	23.2	18.3	11.7	9.4	6.8	7.8	3.1	1.7	0.8
Middlesex	3,340	66,241	14,215	18.1	19.8	14.3	11.6	9.6	7.3	10.0	4.4	2.9	1.8
Montgomery	23,164	461,335	14,409	20.7	17.3	13.7	11.1	8.6	6.9	10.6	5.3	4.7	1.3
Nelson	4,362	86,500	14,279	14.7	20.0	17.8	13.1	9.1	7.7	9.4	4.3	2.4	1.3
New Kent	3,732	90,331	19,727	14.9	14.1	11.7	9.8	8.8	7.7	14.0	9.9	7.7	1.4
Northampton	5,067	77,231	10,456	24.7	23.7	17.3	10.6	7.2	5.3	5.6	2.3	1.8	1.4
Northumberland	3,894	76,092	13,675	17.6	20.9	15.5	11.4	8.9	7.1	8.5	4.2	3.7	2.1
Nottoway	5,163	92,027	13,289	19.0	20.9	15.4	11.1	8.7	7.7	9.3	4.5	2.6	0.8
Orange	7,896	168,961	15,411	15.4	17.5	16.1	12.2	8.4	7.8	10.9	5.8	4.2	1.8
Page	7,741	134,873	13,602	16.8	21.3	16.5	12.0	10.2	7.6	9.2	3.5	2.2	0.6
Patrick	6,332	114,891	14,435	13.5	18.4	20.4	13.0	10.3	9.3	10.1	3.1	1.4	0.4
Pittsylvania	24,576	441,799	14,112	15.9	19.3	18.1	11.9	9.2	8.3	10.6	4.3	1.9	0.5
Powhatan	4,539	109,872	19,276	13.8	15.2	12.6	9.7	8.5	8.9	14.1	8.3	6.6	2.1
Prince Edward	5,192	89,197	12,687	19.3	22.1	16.0	11.6	9.3	6.8	7.6	3.7	2.7	0.9
Prince George	7,190	172,732	18,805	14.9	15.3	12.4	9.7	7.9	8.3	14.4	8.7	7.1	1.3
Prince William	62,496	1,852,880	24,361	14.5	10.5	9.9	8.6	7.5	6.8	13.2	11.5	14.6	2.9
Pulaski	13,098	256,388	15,882	15.6	16.8	15.3	12.5	9.4	9.3	12.3	5.6	2.5	0.6
Rappahannock	2,377	54,216	16,208	16.0	16.4	14.8	11.3	10.0	7.8	10.4	5.9	4.6	2.8
Richmond	3,011	61,411	14,054	17.3	19.8	16.0	11.2	8.3	6.8	10.1	4.8	3.7	2.0
Roanoke	30,201	779,947	20,144	14.3	13.5	12.2	9.8	8.7	8.4	14.2	9.0	7.3	2.7
Rockbridge	6,610	123,021	14,527	16.1	18.7	16.8	13.0	10.3	7.8	9.8	4.7	2.1	0.7
Rockingham	21,846	429,595	15,691	13.5	17.3	17.5	12.5	10.8	9.2	11.1	4.5	2.9	0.9
Russell	9,267	179,469	14,833	16.4	20.1	13.9	10.2	8.7	8.5	13.5	5.5	2.3	0.8
Scott	7,375	145,241	15,698	14.9	17.5	15.8	12.8	10.2	8.8	11.9	5.1	2.5	0.6
Shenandoah	12,123	220,676	14,316	16.2	18.6	17.6	12.2	10.5	8.5	9.8	3.5	2.4	0.9
Smyth	11,645	201,277	13,848	16.9	20.3	16.5	13.4	10.8	8.1	8.5	2.8	1.7	0.9
Southampton	6,080	130,320	15,704	15.9	17.8	14.7	11.2	9.1	8.0	11.7	6.7	4.0	0.9
Spotsylvania	15,439	376,072	20,290	14.8	12.7	11.9	10.0	8.9	8.5	14.9	9.2	7.7	1.3

Table A1 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Stafford	17,232	456,149	21,483	14.6	12.4	11.0	9.6	8.3	7.2	13.8	10.7	10.3	2.1
Surry	2,489	45,873	13,988	21.2	18.2	13.3	11.5	9.0	8.2	10.0	5.1	3.0	0.5
Sussex	4,130	72,663	12,880	19.0	21.6	16.1	12.0	8.1	7.3	7.8	4.3	2.7	0.9
Tazewell	15,944	341,393	15,307	17.3	18.4	13.6	10.9	8.4	8.4	11.9	5.9	3.3	1.8
Warren	9,502	198,678	16,163	15.1	16.9	14.9	13.2	9.8	8.4	12.0	5.2	3.5	1.0
Washington	16,567	324,564	14,173	16.7	19.9	16.0	12.5	9.7	7.2	9.4	4.4	2.9	1.2
Westmoreland	5,887	104,863	12,861	20.3	20.4	16.1	10.5	8.0	6.8	9.1	4.5	3.4	0.8
Wise	13,933	299,923	16,203	17.2	18.0	12.4	9.9	8.7	8.4	13.6	6.9	3.3	1.5
Wythe	9,516	167,621	13,427	17.4	21.3	16.5	12.3	9.8	7.6	9.0	3.3	1.9	0.8
York	13,431	339,729	18,973	18.0	14.0	10.9	9.0	7.7	6.4	11.8	9.6	10.1	2.4
Cities	851,382	19,675,333	16,037	16.1	17.0	14.6	11.4	9.1	7.5	10.6	6.2	5.2	2.5
Alexandria	64,658	1,962,546	21,544	10.8	11.8	12.1	12.2	10.3	8.6	12.0	7.4	9.3	5.5
Bedford	2,258	40,293	13,605	19.0	18.6	17.1	12.9	7.7	6.7	9.4	4.2	3.6	0.8
Bristol	11,563	257,518	13,348	16.9	21.3	17.5	13.1	9.1	6.3	8.1	3.8	2.4	1.3
Buena Vista	2,408	43,508	14,987	16.7	17.9	15.4	13.2	11.0	7.9	11.7	3.9	1.7	0.5
Charlottesville	17,043	355,251	13,633	18.9	18.9	16.8	11.3	7.9	6.1	8.2	4.9	4.4	2.6
Chesapeake	49,859	1,184,781	18,657	14.3	15.2	12.8	10.5	9.1	8.2	13.4	8.9	6.4	1.2
Clifton Forge	1,978	39,230	13,566	20.6	20.1	13.0	9.6	8.1	7.1	11.3	5.1	3.2	1.9
Colonial Heights	7,230	173,374	19,234	14.0	15.0	12.5	10.0	8.2	8.3	13.4	9.6	7.5	1.5
Covington	3,332	61,190	13,650	19.2	21.2	13.1	8.8	8.9	7.8	12.9	5.2	2.5	0.3
Danville	19,007	388,674	13,374	17.7	20.2	17.9	11.0	7.8	6.7	9.4	4.8	2.8	1.6
Emporia	1,960	36,818	12,507	18.4	22.7	17.8	12.2	6.8	5.8	8.8	4.1	2.4	1.0
Fairfax	6,201	199,151	23,884	12.7	10.3	10.5	9.9	8.5	7.1	11.3	9.4	14.8	5.5
Falls Church	10,171	290,207	19,707	13.6	14.1	12.0	10.9	9.3	7.1	10.2	7.7	9.8	5.3
Franklin	2,691	60,402	15,068	18.9	17.8	13.1	10.9	8.2	6.0	10.3	6.6	5.6	2.6
Fredericksburg	8,023	184,060	15,716	16.7	16.9	14.5	13.1	9.4	7.2	9.0	5.2	5.2	2.7
Galax	3,064	62,123	12,291	16.9	24.4	18.7	11.6	9.2	6.2	6.2	2.7	2.3	1.8
Hampton	47,431	1,018,867	17,088	16.2	15.8	13.2	11.5	9.7	8.5	12.4	7.1	4.6	1.0
Harrisonburg	8,997	187,225	14,312	17.2	18.1	17.0	11.4	8.6	6.7	9.3	5.1	4.3	2.2
Hopewell	9,404	192,065	15,882	15.9	17.8	14.5	10.6	8.4	8.5	12.8	6.5	4.3	0.7
Lexington	1,965	42,840	15,714	16.1	19.2	13.1	11.0	9.2	7.7	9.3	5.9	5.9	2.5

Table A1 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Lynchburg	26,336	575,282	14,892	16.9	18.6	14.8	11.0	8.8	7.1	10.1	5.8	4.3	2.4
Manassas	9,783	292,244	22,958	13.8	11.3	11.3	9.0	7.7	7.6	13.1	10.8	12.4	3.0
Manassas Park	2,191	48,050	19,707	14.1	13.3	12.2	10.9	9.6	10.0	16.7	8.7	4.2	0.0
Martinsville	8,196	208,408	13,285	17.5	20.4	18.5	11.1	7.7	6.3	7.7	3.7	4.0	3.1
Newport News	58,133	1,299,855	17,031	16.9	15.9	12.6	11.4	10.2	8.3	11.7	6.7	4.9	1.5
Norfolk	82,567	1,741,070	14,078	16.9	19.6	16.6	12.4	9.2	7.0	8.9	4.4	3.2	1.8
Norton	1,555	34,356	14,147	20.1	18.5	13.6	9.5	8.2	7.2	11.3	4.1	5.0	2.3
Petersburg	15,697	295,611	12,533	20.5	20.6	17.6	10.1	7.2	6.1	8.3	4.6	3.6	1.3
Poquoson	3,927	102,847	21,885	16.8	12.5	9.0	8.6	8.2	8.3	14.3	10.0	9.6	2.6
Portsmouth	40,521	816,366	15,513	15.8	17.5	15.5	12.2	9.8	8.0	11.3	5.6	3.5	0.9
Radford	4,204	91,187	16,319	17.0	15.5	14.2	12.5	8.6	7.2	11.9	6.7	4.6	1.8
Richmond	98,183	2,226,462	14,263	16.4	19.0	17.0	12.1	8.7	7.1	8.2	4.6	4.1	2.6
Roanoke	43,580	859,886	13,786	17.8	20.2	15.8	11.6	9.1	7.0	9.2	4.4	3.0	1.8
Salem	10,188	229,773	16,787	15.5	16.5	14.2	10.6	9.6	8.2	11.6	6.9	4.9	1.9
South Boston	2,702	52,484	13,855	16.8	19.7	17.6	11.4	9.0	7.5	8.1	4.3	3.7	2.0
Staunton	9,043	187,278	14,871	15.7	18.0	16.7	12.3	8.9	7.2	10.3	5.7	3.3	1.8
Suffolk	19,074	401,379	15,638	16.9	17.2	14.4	11.6	9.2	7.4	11.3	6.3	4.1	1.5
Virginia Beach	115,384	2,986,700	18,130	16.3	14.7	12.6	10.3	8.5	7.6	11.9	8.0	7.2	2.9
Waynesboro	7,862	188,071	16,028	16.2	17.2	14.2	11.2	9.8	8.1	10.7	5.9	4.6	2.0
Williamsburg	3,722	84,040	14,287	19.0	17.9	15.3	10.5	7.6	6.3	8.8	5.5	5.9	3.2
Winchester	9,291	193,859	14,553	17.4	18.1	15.9	12.3	9.5	7.1	9.0	4.9	3.5	2.3
Non-MSA	612,285	12,392,166	14,737	16.6	18.5	15.7	11.6	9.4	7.9	10.6	5.1	3.4	1.3
MSA	1,637,267	44,095,536	19,128	14.5	14.2	12.6	10.5	8.7	7.5	11.6	7.9	8.7	3.8
Charlottesville	46,724	1,142,555	16,340	15.9	16.0	15.2	11.2	8.5	7.3	10.4	6.3	6.0	3.3
Danville	43,583	830,472	13,792	16.7	19.7	18.0	11.5	8.6	7.6	10.1	4.5	2.3	1.0
Johnson City-Kings-Bristol	35,505	727,323	14,165	16.4	19.9	16.5	12.8	9.6	7.3	9.5	4.3	2.6	1.1
Lynchburg	54,893	1,174,191	15,865	15.7	17.7	14.7	11.0	9.4	7.9	11.6	6.4	4.0	1.6
Norfolk-Va.Beach-N.News	455,788	10,498,676	16,686	16.3	16.3	13.7	11.1	9.2	7.7	11.5	6.9	5.5	1.9

Table A1 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Northern Virginia	573,828	19,208,249	24,846	12.3	10.4	9.9	9.5	8.2	7.2	11.9	9.5	14.3	6.8
Richmond-Petersburg	333,541	8,438,099	18,174	14.4	15.1	13.8	10.5	8.6	7.8	11.9	8.0	7.1	2.7
Roanoke	93,405	2,075,970	16,149	16.2	17.1	14.2	10.8	9.0	7.7	11.6	6.5	4.8	2.1
Planning Districts	2,249,552	56,487,702	17,810	15.1	15.4	13.5	10.8	8.9	7.6	11.3	7.1	7.2	3.1
LENOWISCO	29,652	595,767	14,888	17.9	18.7	13.7	10.6	9.0	8.1	12.3	5.6	2.9	1.1
Cumberland Plateau	40,646	838,935	15,186	17.7	18.4	13.6	10.6	8.8	8.6	12.7	5.4	2.8	1.5
Mount Rogers	69,599	1,294,252	13,576	16.9	20.8	17.3	12.9	10.1	7.5	8.4	3.2	2.0	0.9
New River Valley	51,184	1,008,609	15,184	18.0	17.1	14.5	12.1	9.4	7.9	11.2	5.3	3.6	1.0
Fifth	105,491	2,317,494	16,068	16.4	17.3	14.1	10.7	9.1	7.8	11.8	6.5	4.6	1.9
Central Shenandoah	82,796	1,699,181	15,495	14.9	17.6	16.3	12.2	9.9	8.4	11.0	5.2	3.3	1.3
Lord Fairfax	58,453	1,181,308	15,173	16.0	17.7	15.8	12.1	9.9	8.0	10.7	5.0	3.3	1.3
Northern Virginia	556,596	18,752,100	24,951	12.2	10.3	9.8	9.5	8.2	7.2	11.9	9.5	14.5	6.9
Rappahannock-Rapidan	40,225	1,029,142	17,233	14.6	15.9	14.5	11.2	8.4	7.5	11.4	7.2	6.6	2.7
Thomas Jefferson	58,117	1,361,181	15,861	15.8	16.7	15.5	11.4	8.6	7.4	10.4	6.0	5.3	2.8
Central Virginia	77,516	1,649,518	16,064	15.6	17.4	14.7	11.2	9.5	8.1	11.8	6.3	4.0	1.5
West Piedmont	97,549	1,936,773	14,233	15.5	19.2	18.0	11.9	9.2	8.1	10.1	4.4	2.5	1.1
Southside	29,342	553,341	12,985	16.8	22.2	18.4	11.9	9.6	7.2	8.3	3.1	1.7	0.8
Piedmont	28,545	480,272	12,597	18.8	22.1	17.5	11.6	8.9	6.8	8.0	3.4	2.2	0.7
Richmond Regional	285,944	7,443,726	18,698	14.0	14.6	13.6	10.6	8.7	7.8	12.0	8.3	7.5	3.0
RADCO	52,623	1,262,073	18,475	15.4	14.4	12.8	10.6	8.7	7.8	12.7	8.4	7.5	1.7
Northern Neck	17,146	340,166	13,634	18.7	20.2	15.3	11.0	8.6	6.8	9.0	4.6	3.8	2.0
Middle Peninsula	26,640	589,782	15,977	16.5	17.7	13.7	10.7	9.3	7.8	11.8	6.4	4.5	1.7
Crater	60,139	1,217,392	14,486	17.7	18.6	15.3	10.4	8.1	7.5	10.8	6.1	4.4	1.1
Southeastern Virginia	325,692	7,515,034	16,406	16.1	16.5	14.2	11.2	9.0	7.6	11.3	6.8	5.3	2.0
Peninsula	138,406	3,140,346	17,264	16.8	15.6	12.6	11.0	9.5	8.0	11.8	7.2	5.8	1.7
Accomack-Norhampton	17,251	281,308	11,259	21.7	23.7	18.1	10.2	7.6	5.7	6.6	3.0	2.1	1.1

^aNumber of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.^bDetails may not add to 100.0 due to rounding.^cReturns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A2
Adjusted Gross Income on Married Couple Returns, 1985

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Virginia	1,139,183	42,227,526	29,610	4.5	7.7	9.1	9.4	10.0	10.2	17.8	12.4	13.3	5.8
Unassigned ^c	23,157	1,377,853	18,835	11.4	13.7	15.6	12.2	9.0	7.3	10.2	6.4	7.4	6.9
Counties	740,849	27,528,776	30,625	4.3	7.3	8.6	9.1	9.7	9.9	17.5	12.5	14.8	6.3
Accomack	5,704	141,360	19,740	8.1	14.5	14.9	13.1	12.9	10.2	13.3	6.5	4.3	2.0
Albemarle	11,488	477,621	32,060	3.5	5.9	8.2	8.8	9.5	10.3	18.1	13.3	14.4	8.0
Alleghany	3,184	90,019	26,219	5.7	9.2	11.0	10.1	11.5	10.1	20.9	12.4	7.6	1.4
Amelia	1,672	45,101	22,463	7.8	10.4	13.0	12.7	12.3	13.0	16.9	7.4	5.1	1.4
Amherst	5,766	162,968	26,252	4.1	9.2	10.0	10.7	12.7	12.6	21.6	11.9	5.8	1.2
Appomattox	2,643	67,869	23,977	6.4	10.8	10.4	11.9	13.1	13.1	20.1	8.7	4.5	0.9
Arlington	27,122	1,430,984	42,195	2.7	4.6	6.1	6.5	6.6	6.6	14.1	13.2	24.2	15.4
Augusta	12,168	336,128	24,886	4.6	8.9	11.3	12.5	13.0	13.9	20.1	9.5	4.9	1.3
Bath	1,426	37,875	20,559	5.9	12.6	17.7	12.3	12.6	10.7	13.7	7.2	4.7	2.5
Bedford	9,640	281,762	25,676	4.5	8.6	10.2	11.7	13.4	12.6	19.5	10.2	7.1	2.3
Bland	1,295	28,270	20,467	9.2	13.1	12.0	14.3	14.1	12.3	17.2	5.3	1.9	0.5
Botetourt	5,612	165,280	27,613	4.7	7.9	9.1	10.0	11.9	12.2	22.2	12.1	8.0	1.9
Brunswick	2,582	60,498	19,724	7.2	14.0	14.9	14.8	14.6	11.5	13.9	5.1	2.6	1.5
Buchanan	7,047	179,343	21,316	9.7	13.4	12.9	11.1	10.7	11.3	18.0	6.9	3.8	2.1
Buckingham	2,147	46,129	18,735	7.8	14.8	15.8	15.5	14.3	10.3	11.8	5.8	3.0	0.7
Campbell	10,464	302,290	26,350	4.3	8.7	10.3	11.0	12.2	13.1	20.7	11.8	6.5	1.4
Caroline	3,490	98,816	25,506	4.9	8.3	10.8	12.2	12.5	13.3	19.8	9.9	6.7	1.6
Carroll	5,733	120,769	19,459	6.2	12.7	16.8	16.0	16.9	13.6	12.2	3.3	1.7	0.5
Charles City	1,189	35,820	26,711	4.3	8.7	9.6	10.3	12.8	12.5	19.0	11.9	9.0	1.8
Charlotte	2,267	46,158	17,434	8.4	16.7	17.6	15.0	12.8	10.0	12.2	4.5	1.8	0.9
Chesterfield	40,029	1,662,225	37,899	1.8	3.5	4.7	5.6	7.3	9.5	22.4	19.6	20.0	5.6
Clarke	2,241	74,926	27,045	5.6	8.0	9.6	11.0	11.3	10.8	19.1	10.7	8.8	5.0
Craig	953	22,962	22,697	5.2	9.9	11.2	15.0	15.9	15.1	16.3	7.1	3.6	0.4
Culpeper	4,978	150,775	26,123	5.3	8.5	10.7	11.1	11.5	12.3	19.2	11.5	7.2	2.6
Cumberland	1,371	31,105	19,138	7.3	14.4	15.9	14.8	13.6	10.0	13.3	5.1	4.0	1.2

Table A2 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Dickenson	3,572	87,190	20,680	10.6	14.8	11.9	11.2	11.1	10.7	17.8	7.0	3.2	1.7
Dinwiddie	4,139	118,698	26,283	5.7	8.5	11.4	9.7	11.7	11.8	19.2	12.4	7.8	1.9
Essex	1,737	45,689	22,869	6.0	10.9	11.6	13.6	13.6	12.0	16.8	8.0	5.0	2.3
Fairfax	143,762	7,902,795	48,901	2.3	3.1	3.7	4.2	4.8	5.4	13.1	15.1	31.2	17.2
Fauquier	9,123	395,977	34,174	3.7	5.8	7.0	8.7	8.3	8.9	18.3	15.2	17.6	6.6
Floyd	2,588	59,000	21,386	6.2	11.2	14.8	13.4	15.6	13.8	16.6	5.1	2.6	0.6
Fluvanna	2,182	62,241	25,190	4.4	8.7	11.8	12.4	12.2	13.2	20.4	8.8	6.4	1.6
Franklin	8,448	228,332	23,214	4.8	9.6	12.5	13.9	14.3	13.3	17.1	8.1	4.6	1.7
Frederick	8,794	259,855	26,046	4.3	8.3	10.8	11.0	12.9	12.4	20.3	11.1	6.8	2.0
Giles	3,791	95,670	22,541	5.4	10.9	11.6	14.7	14.6	12.1	17.8	7.8	3.9	1.2
Gloucester	5,856	188,130	27,659	5.1	8.2	8.9	9.8	11.5	12.4	20.9	11.9	8.5	2.9
Goochland	2,591	108,644	30,212	3.7	5.7	9.5	8.9	10.7	10.9	20.0	11.1	9.8	9.4
Grayson	3,553	71,833	17,364	8.3	15.1	18.4	17.6	15.3	11.6	9.1	2.7	1.4	0.7
Greene	2,019	54,237	25,896	5.0	7.6	11.0	11.9	12.0	13.8	22.9	10.3	4.5	0.9
Greensville	1,964	48,413	21,633	6.3	12.3	13.2	13.2	15.3	12.9	17.0	5.9	2.7	1.2
Halifax	5,766	131,438	20,471	7.3	12.5	15.2	13.5	14.7	13.1	15.5	5.3	2.0	0.7
Hanover	12,876	475,969	34,138	2.7	5.3	6.4	7.5	8.9	9.7	22.9	17.9	14.7	4.0
Henrico	38,892	1,571,903	34,454	2.3	5.2	6.4	7.2	8.9	10.4	21.6	16.8	15.0	6.2
Henry	13,226	369,153	23,929	3.7	8.9	12.3	13.5	14.8	14.5	18.7	8.0	4.3	1.3
Highland	639	14,824	19,451	5.6	16.6	15.0	14.2	11.9	9.9	11.9	7.4	6.3	0.9
Isle of Wight	5,033	161,484	28,534	3.7	6.5	8.7	9.4	12.4	13.0	22.1	14.2	7.9	2.0
James City	5,778	223,928	33,448	3.0	5.4	7.4	8.5	9.2	10.2	18.1	14.4	17.5	6.2
King and Queen	1,226	31,280	22,590	6.4	12.3	13.9	11.4	11.3	10.3	16.4	10.3	6.3	1.2
King George	2,332	77,597	29,098	3.9	7.4	10.5	10.2	9.0	10.9	18.6	12.3	13.9	3.2
King William	2,049	68,170	30,254	3.9	7.8	7.7	8.5	10.2	11.4	21.1	15.1	11.2	3.0
Lancaster	2,380	74,546	22,801	6.6	11.8	12.4	11.8	12.9	10.1	13.4	8.0	7.2	5.6
Lee	4,350	93,402	17,611	13.1	17.0	14.0	11.4	10.2	9.6	15.0	5.9	2.8	1.0
Loudoun	15,284	701,837	40,954	2.5	3.7	4.6	5.2	6.2	7.3	18.7	18.9	25.7	7.2
Louisa	3,717	97,032	23,077	5.6	10.6	12.4	13.2	13.3	11.7	18.3	8.6	4.9	1.3
Lunenburg	2,316	49,363	18,404	9.9	13.8	16.5	14.2	13.6	11.1	12.0	4.7	3.1	0.9

Table A2 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Madison	2,168	58,430	22,669	5.8	10.2	13.1	14.0	13.0	12.4	16.1	7.7	5.5	2.3
Mathews	1,914	59,445	24,564	5.0	10.2	11.9	11.4	12.6	11.0	17.9	10.1	7.2	2.7
Mecklenburg	5,948	185,846	19,937	6.6	12.9	15.9	14.7	14.8	11.6	13.7	5.4	3.0	1.3
Middlesex	1,845	49,368	21,547	7.8	13.1	11.8	13.6	12.1	10.9	16.0	6.9	4.8	2.9
Montgomery	11,610	341,314	25,549	6.0	9.6	10.6	10.9	11.6	11.2	18.8	9.9	8.8	2.5
Nelson	2,384	64,013	21,772	6.1	12.9	12.8	13.4	13.3	12.0	15.9	7.5	3.9	2.1
New Kent	2,133	72,310	31,678	3.0	5.6	6.6	9.1	11.1	11.0	21.2	16.8	13.1	2.3
Northampton	2,318	52,929	17,853	11.0	14.4	16.5	14.1	11.9	10.1	10.9	4.5	3.6	2.8
Northumberland	2,205	58,490	20,933	7.3	13.6	14.0	12.8	12.2	10.7	13.5	6.3	6.2	3.4
Nottoway	2,675	66,948	22,012	7.5	11.4	13.0	12.9	12.8	12.3	15.7	8.1	4.7	1.4
Orange	4,258	125,042	25,010	5.4	9.3	11.5	12.2	11.7	12.0	18.3	10.0	7.0	2.7
Page	4,349	101,008	20,592	7.3	11.9	15.2	13.8	14.9	11.5	14.9	5.7	3.7	1.0
Patrick	3,894	90,725	20,928	5.6	11.6	15.6	14.5	14.7	14.3	15.8	5.0	2.2	0.7
Pittsylvania	13,902	336,752	22,150	6.4	10.6	13.8	13.4	13.5	13.2	17.7	7.3	3.3	0.8
Powhatan	2,650	88,445	30,186	3.7	6.4	7.7	9.1	10.2	12.6	22.3	13.5	11.1	3.4
Prince Edward	2,587	62,515	20,486	7.8	13.4	14.1	13.3	13.9	10.9	13.4	6.6	4.9	1.6
Prince George	4,036	135,257	30,552	4.6	7.2	8.3	8.6	9.3	10.7	22.0	14.6	12.3	2.3
Prince William	33,981	1,457,653	40,313	3.0	3.8	4.5	5.4	6.4	7.5	18.7	19.4	26.0	5.2
Pulaski	7,395	196,222	24,815	4.7	9.3	11.4	12.6	12.4	14.1	20.6	9.6	4.2	1.0
Rappahannock	1,317	39,683	24,294	8.5	9.4	10.6	10.9	12.4	11.4	16.0	9.4	7.3	4.1
Richmond	1,478	43,482	23,720	6.2	10.1	12.2	12.9	11.4	10.6	17.7	8.6	6.6	3.5
Roanoke	17,049	619,708	31,926	3.1	5.7	7.5	7.9	10.1	11.4	22.1	15.1	12.5	4.5
Rockbridge	3,823	93,485	21,804	6.5	10.3	13.7	14.2	14.6	12.5	16.2	7.7	3.2	1.1
Rockingham	12,754	331,931	23,373	4.7	8.7	12.9	13.6	15.0	14.1	17.6	7.4	4.7	1.4
Russell	6,305	148,566	21,077	8.5	15.0	13.1	11.1	10.7	11.2	18.3	7.7	3.3	1.0
Scott	4,960	119,948	20,840	7.0	13.1	14.1	13.7	12.2	11.5	16.7	7.3	3.5	0.8
Shenandoah	6,501	160,323	22,141	5.6	10.5	13.6	13.9	15.1	13.4	16.3	6.2	4.1	1.4
Smyth	7,138	158,796	19,688	6.7	14.2	14.4	15.7	15.3	12.3	13.3	4.4	2.5	1.3
Southampton	3,312	100,416	25,872	5.4	9.3	10.6	10.8	11.7	11.8	19.9	11.8	7.1	1.5
Spotsylvania	8,981	299,256	31,093	3.4	5.6	7.9	8.8	10.1	11.7	22.5	15.0	12.9	2.0

Table A2 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Stafford	9,960	367,774	34,404	3.3	5.2	6.6	7.6	8.9	9.4	20.6	17.5	17.4	3.5
Surry	1,175	31,861	24,040	8.3	10.2	9.8	11.3	12.9	12.9	17.5	10.0	6.0	1.0
Sussex	1,883	49,025	22,294	6.7	10.8	12.9	14.2	11.6	12.4	15.6	8.8	5.3	1.6
Tazewell	10,240	280,068	22,339	7.7	13.2	12.3	11.9	10.5	11.4	17.1	8.6	4.8	2.5
Warren	5,130	141,174	24,793	4.6	8.9	11.1	13.1	12.7	13.0	20.0	9.0	5.9	1.6
Washington	9,963	256,555	20,365	6.7	13.3	14.7	14.4	13.1	10.4	14.4	6.8	4.4	1.8
Westmoreland	2,854	72,983	21,975	8.0	12.2	14.0	11.6	11.0	11.2	16.0	8.1	6.5	1.5
Wise	8,974	245,869	23,874	7.9	12.8	10.7	10.5	10.5	11.2	19.2	10.2	5.0	2.1
Wythe	5,513	130,278	20,290	6.6	13.3	14.6	14.6	14.4	11.8	14.8	5.6	3.1	1.3
York	7,093	269,200	34,949	3.4	5.7	6.3	7.5	8.3	9.1	19.4	17.1	18.6	4.5
Cities	375,177	13,320,897	28,443	4.7	8.0	9.5	9.9	10.5	10.9	18.9	12.4	10.7	4.7
Alexandria	20,717	1,058,583	39,761	3.7	5.2	6.6	6.9	6.4	7.0	14.5	12.6	21.9	15.1
Bedford	1,024	27,152	23,772	6.4	8.4	12.5	14.2	11.1	11.5	18.1	8.7	7.5	1.4
Bristol	6,280	195,690	18,964	7.8	14.9	15.9	14.4	11.8	9.7	13.0	6.3	4.2	2.1
Buena Vista	1,329	32,411	22,888	5.5	9.5	12.3	13.7	15.5	12.9	20.0	6.7	3.1	0.7
Charlottesville	6,379	221,779	27,255	5.4	8.7	10.3	10.5	10.5	10.3	16.7	11.5	10.2	5.9
Chesapeake	27,002	898,786	30,542	3.1	6.1	8.2	9.2	10.5	11.7	21.9	15.7	11.4	2.1
Clifton Forge	1,008	28,709	24,242	9.7	11.0	10.1	10.7	9.8	10.8	19.3	9.3	5.6	3.3
Colonial Heights	3,817	130,769	32,084	2.8	6.6	7.5	8.1	9.5	11.1	21.1	16.8	13.7	2.8
Covington	1,703	43,846	23,777	5.8	14.2	11.9	9.9	10.8	11.2	21.3	10.0	4.3	0.6
Danville	9,282	284,592	22,856	5.5	11.3	14.3	12.4	11.2	10.8	16.8	9.3	5.3	2.9
Emporia	870	25,259	21,500	5.2	14.0	14.6	13.4	9.2	10.3	18.4	7.9	4.9	1.8
Fairfax	2,790	139,340	45,335	1.2	2.6	3.8	4.3	5.1	7.1	16.6	17.1	30.6	11.4
Falls Church	3,902	176,692	36,994	4.2	7.3	6.7	7.7	7.5	7.1	13.6	13.3	20.3	12.2
Franklin	1,262	43,364	29,130	5.2	8.1	8.4	10.5	10.3	9.1	18.6	13.5	11.6	4.7
Fredericksburg	3,189	118,621	27,805	5.2	8.4	8.7	11.3	10.5	10.3	17.1	11.2	11.1	6.1
Galax	1,659	44,588	18,701	6.8	15.9	15.9	15.3	14.3	10.6	10.4	4.5	3.5	2.7
Hampton	22,530	709,426	28,928	4.5	7.3	8.9	9.2	10.5	12.3	22.4	13.9	9.2	1.9
Harrisonburg	4,049	130,336	26,255	4.8	8.1	12.1	10.8	11.4	11.4	17.7	10.3	9.0	4.4
Hopewell	4,597	135,502	27,686	4.3	8.8	9.8	10.3	10.4	12.0	22.1	12.5	8.5	1.3
Lexington	966	30,723	26,726	5.4	8.0	8.5	12.3	11.7	11.7	15.9	11.3	10.7	4.3

Table A2 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Lynchburg	12,145	406,974	27,058	4.6	9.2	10.0	10.4	11.3	10.8	18.7	11.5	8.8	4.7
Manassas	4,991	223,842	39,036	2.5	3.5	5.6	5.8	7.4	8.3	18.7	19.1	23.5	5.6
Manassas Park	1,124	35,306	31,211	2.0	4.6	5.7	8.5	10.4	15.1	28.6	16.5	8.2	0.0
Martinsville	3,505	149,254	24,343	5.2	10.2	12.0	11.8	11.7	11.2	15.1	7.4	8.6	6.0
Newport News	26,868	912,909	29,099	4.6	7.3	8.2	9.1	10.9	12.1	21.3	13.4	10.1	3.0
Norfolk	33,668	1,111,038	24,788	5.3	9.6	11.5	12.1	12.0	11.5	17.6	9.6	7.0	3.8
Norton	884	27,744	23,791	7.9	12.2	12.2	9.6	10.3	10.4	17.9	6.7	8.3	4.1
Petersburg	5,743	186,617	26,122	5.4	9.8	11.7	10.8	9.8	10.6	17.8	11.6	9.1	3.3
Poquoson	2,291	84,564	34,064	2.8	6.1	5.4	7.0	8.6	11.0	21.9	16.5	16.0	4.5
Portsmouth	18,481	555,652	26,661	3.8	7.5	10.9	11.5	12.2	12.5	21.3	11.4	7.2	1.7
Radford	2,126	66,932	27,885	4.7	8.5	9.5	10.8	10.3	10.7	20.8	12.5	8.9	3.3
Richmond	31,919	1,316,501	28,526	4.3	8.3	9.9	9.8	10.3	10.4	17.1	11.9	11.0	6.9
Roanoke	18,592	568,512	24,767	4.9	10.2	11.0	11.8	12.8	11.8	18.2	9.3	6.2	3.9
Salem	5,275	173,403	28,055	3.8	7.5	9.0	9.5	12.8	12.1	20.1	12.6	9.1	3.5
South Boston	1,328	37,586	23,551	6.0	9.5	13.1	12.0	13.3	12.9	14.1	8.3	7.2	3.6
Staunton	4,434	132,211	25,368	4.8	9.9	11.0	11.4	12.0	11.7	19.0	10.8	6.2	3.2
Suffolk	9,343	292,014	27,371	4.3	8.2	10.0	10.7	11.2	11.8	20.8	12.2	7.9	2.8
Virginia Beach	58,572	2,236,949	31,365	5.5	6.7	7.8	8.2	9.0	10.1	19.4	14.5	13.4	5.3
Waynesboro	4,036	144,017	26,497	3.8	8.8	10.4	10.8	12.5	12.4	18.6	10.6	8.4	3.5
Williamsburg	1,400	53,383	29,556	5.6	7.1	9.5	9.6	9.4	9.6	16.0	11.8	13.8	7.5
Winchester	4,097	129,319	25,088	5.5	9.1	10.4	11.7	13.1	11.1	17.2	10.3	7.0	4.5
Non-MSA	337,542	9,371,676	23,387	6.0	10.7	12.2	12.4	12.7	12.0	17.4	8.6	5.8	2.1
MSA	776,484	31,477,997	33,514	3.7	6.2	7.5	8.0	8.8	9.5	18.2	14.2	16.7	7.3
Charlottesville	22,068	815,878	29,091	4.3	7.2	9.4	9.9	10.3	10.9	18.4	12.0	11.5	6.1
Danville	23,184	621,345	22,402	6.1	10.9	14.0	13.0	12.6	12.2	17.3	8.1	4.1	1.6
Johnson City-Kings.-Bristol	21,203	572,193	20,017	7.1	13.7	14.9	14.3	12.5	10.4	14.5	6.8	4.1	1.7
Lynchburg	28,375	872,232	26,602	4.4	9.0	10.1	10.7	11.9	12.0	20.0	11.7	7.3	2.8
Norfolk-Va.Beach-N.News	218,882	7,535,979	29,075	4.6	7.3	8.9	9.6	10.5	11.3	20.2	13.4	10.7	3.6

Table A2 (Continued)

	Number of Returns ^a	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^b									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Northern Virginia	263,633	13,494,806	44,634	2.6	3.7	4.5	5.1	5.7	6.3	14.9	15.7	27.8	13.8
Richmond-Petersburg	154,611	6,038,660	33,176	3.0	5.9	7.3	7.8	9.1	10.3	20.8	15.9	14.5	5.4
Roanoke	46,528	1,526,903	28,026	4.1	7.9	9.3	9.9	11.7	11.7	20.3	12.1	9.0	3.8
Planning Districts	1,116,026	40,849,673	29,798	4.4	7.5	8.9	9.3	10.0	10.2	18.0	12.5	13.4	5.8
LENOWISCO	19,168	486,964	21,593	8.8	13.8	12.4	11.5	10.9	10.9	17.6	8.3	4.2	1.6
Cumberland Plateau	27,164	695,166	21,552	8.8	13.9	12.6	11.4	10.7	11.3	17.7	7.8	4.0	1.9
Mount Rogers	41,134	1,006,779	19,523	7.0	13.9	15.4	15.2	14.2	11.4	13.2	5.2	3.1	1.4
New River Valley	27,510	759,139	24,528	5.5	9.7	11.3	12.1	12.5	12.3	19.1	9.3	6.3	1.8
Fifth	53,376	1,712,438	27,612	4.4	8.3	9.5	10.0	11.7	11.7	20.3	11.9	8.6	3.5
Central Shenandoah	45,624	1,283,942	24,178	4.9	9.2	12.1	12.6	13.4	13.0	18.2	8.9	5.6	2.1
Lord Fairfax	31,112	866,606	24,018	5.3	9.4	11.9	12.4	13.5	12.3	18.2	8.8	5.8	2.2
Northern Virginia	253,673	13,127,033	45,128	2.6	3.6	4.4	5.0	5.5	6.2	14.6	15.6	28.2	14.2
Rappahannock-Rapidan	21,844	769,907	28,168	4.9	7.7	9.6	10.6	10.4	10.7	18.1	12.3	11.3	4.3
Thomas Jefferson	28,169	976,924	27,518	4.6	8.1	10.1	10.6	11.0	11.1	18.1	11.2	10.0	5.1
Central Virginia	41,682	1,249,014	26,136	4.6	9.0	10.2	11.1	12.3	12.2	19.9	11.1	7.1	2.5
West Piedmont	52,257	1,458,809	22,957	5.2	10.2	13.3	13.3	13.5	13.1	17.4	7.8	4.4	1.8
Southside	15,624	415,368	20,375	6.9	12.6	15.3	14.0	14.6	12.2	14.4	5.6	2.9	1.3
Piedmont	15,035	347,319	19,698	8.1	13.6	15.1	14.0	13.4	11.1	13.6	6.1	3.8	1.2
Richmond Regional	132,279	5,331,817	34,013	2.7	5.5	6.8	7.5	8.9	10.1	20.8	16.4	15.2	5.9
RADCO	27,952	962,063	30,898	3.8	6.3	8.1	9.2	9.9	10.9	20.5	14.6	13.6	3.1
Northern Neck	8,917	249,501	22,228	7.2	12.1	13.3	12.2	11.9	10.7	14.9	7.7	6.6	3.4
Middle Peninsula	14,627	442,082	25,836	5.5	9.7	10.2	10.9	11.8	11.6	19.0	10.9	7.6	2.7
Crater	28,224	861,402	26,890	5.1	9.0	10.5	10.4	10.7	11.4	19.5	12.2	8.9	2.2
Southeastern Virginia	156,673	5,399,703	28,623	4.7	7.5	9.3	9.9	10.6	11.2	19.8	13.1	10.3	3.7
Peninsula	65,960	2,253,410	30,040	4.2	6.9	8.1	8.9	10.2	11.6	21.1	14.1	11.6	3.2
Accomack-Northampton	8,022	194,289	19,163	9.0	14.5	15.4	13.4	12.6	10.2	12.6	5.9	4.1	2.2

^aNumber of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.^bDetails may not add to 100.0 due to rounding.^cReturns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A3
Growth of Married Couple AGI, 1975-80 and 1980-85^a

	AGI \$			% Change		Change Index (VA.= 100)	
	1975	1980	1985	1975-80	1980-85	1975-80	1980-85
Virginia	14,219	21,735	29,610	52.9%	36.2%	100	100
Unassigned ^b	14,635	18,025	18,835	23.2	4.5	44	12
Counties	14,329	22,233	30,625	55.2	37.7	104	104
Accomack	10,364	14,632	19,740	41.2	34.9	78	96
Albemarle	13,986	22,462	32,060	60.6	42.7	115	118
Alleghany	12,065	19,518	26,219	61.8	34.3	117	95
Amelia	10,264	15,774	22,463	53.7	42.4	102	117
Amherst	12,245	18,892	26,252	54.3	39.0	103	108
Appomattox	11,346	17,800	23,977	56.9	34.7	108	96
Arlington	19,936	31,045	42,195	55.7	35.9	105	99
Augusta	12,015	19,208	24,886	59.9	29.6	113	82
Bath	8,902	15,200	20,559	70.7	35.3	134	97
Bedford	11,120	18,876	25,676	69.7	36.0	32	99
Bland	9,325	15,894	20,467	70.4	28.8	133	79
Botetourt	12,481	20,289	27,613	62.6	36.1	118	100
Brunswick	9,150	13,675	19,724	49.5	44.2	94	22
Buchanan	13,736	20,735	21,316	51.0	2.8	96	08
Buckingham	8,867	13,702	18,735	54.5	36.7	103	101
Campbell	12,818	19,601	26,350	52.9	34.4	100	95
Caroline	11,679	18,220	25,506	56.0	40.0	106	110
Carroll	8,582	14,520	19,459	69.2	34.0	131	94
Charles City	11,777	18,881	26,711	60.3	41.5	114	114
Charlotte	8,268	13,457	17,434	62.8	29.6	119	82
Chesterfield	17,782	27,461	37,899	54.4	38.0	103	105
Clarke	12,257	19,632	27,045	60.2	37.8	114	104
Craig	10,122	16,607	22,697	64.1	36.7	121	101
Culpeper	11,957	18,569	26,123	55.3	40.7	105	112
Cumberland	9,207	14,882	19,138	61.6	28.6	117	79
Dickenson	12,626	18,778	20,680	48.7	10.1	92	28
Dinwiddie	13,065	20,057	26,283	53.5	31.0	101	86
Essex	11,845	17,023	22,869	43.7	34.3	83	95
Fairfax	23,875	35,630	48,901	49.2	37.2	93	103
Fauquier	14,005	22,955	34,174	63.9	48.9	121	135
Floyd	9,354	15,276	21,386	63.3	40.0	120	110
Fluvanna	11,009	17,849	25,190	62.1	41.1	118	114
Franklin	10,755	17,147	23,214	59.4	35.4	112	98
Frederick	11,862	18,895	26,046	59.3	37.8	112	104
Giles	10,521	16,896	22,541	60.6	33.4	115	92
Gloucester	12,737	19,490	27,659	53.0	41.9	100	116
Goochland	13,181	21,134	30,212	60.3	43.0	114	119
Grayson	7,901	13,429	17,364	70.0	29.3	132	81
Greene	10,844	18,333	25,896	69.1	41.3	131	114
Greensville	9,833	14,747	21,633	50.0	46.7	95	129

Table A3 (Continued)

	AGI \$			% Change		Change Index (VA.= 100)	
	1975	1980	1985	1975-80	1980-85	1975-80	1980-85
Halifax	8,871	14,978	20,471	68.8	36.7	130	101
Hanover	16,025	24,849	34,138	55.1	37.4	104	103
Henrico	16,713	25,211	34,454	50.8	36.7	96	101
Henry	11,303	17,815	23,929	57.6	34.3	109	95
Highland	7,868	14,336	19,451	82.2	35.7	156	98
Isle of Wight	13,103	20,799	28,534	58.7	37.2	111	103
James City	14,899	23,271	33,448	56.2	43.7	106	121
King and Queen	10,887	16,435	22,590	51.0	37.5	96	103
King George	14,751	21,481	29,098	45.6	35.5	86	98
King William	13,438	21,733	30,254	61.7	39.2	117	108
Lancaster	10,199	16,506	22,801	61.8	38.1	117	105
Lee	9,154	13,750	17,611	50.2	28.1	95	78
Loudoun	18,418	28,412	40,954	54.3	44.1	103	122
Louisa	11,202	16,634	23,077	48.5	38.7	92	107
Lunenburg	9,370	13,581	18,404	44.9	35.5	85	98
Madison	9,797	15,779	22,669	61.1	43.7	116	121
Mathews	11,765	18,327	24,564	55.8	34.0	106	94
Mecklenburg	9,501	14,566	19,937	53.3	36.9	101	102
Middlesex	10,576	15,537	21,547	46.9	38.7	89	107
Montgomery	12,035	18,269	25,549	51.8	39.8	98	110
Nelson	9,623	15,756	21,772	63.7	38.2	121	105
New Kent	13,568	22,150	31,678	63.3	43.0	120	119
Northampton	9,477	13,551	17,853	43.0	31.7	81	88
Northumberland	9,860	15,641	20,933	58.6	33.8	111	93
Nottoway	11,577	16,520	22,012	42.7	33.2	81	92
Orange	11,347	18,376	25,010	61.9	36.1	117	100
Page	10,275	15,344	20,592	49.3	34.2	93	94
Patrick	9,519	15,398	20,928	61.8	35.9	117	99
Pittsylvania	9,960	16,834	22,150	69.0	31.6	131	87
Powhatan	13,738	22,208	30,186	61.7	35.9	117	99
Prince Edward	10,008	15,205	20,486	51.9	34.7	98	96
Prince George	14,644	22,724	30,552	55.2	34.4	104	95
Prince William	18,608	28,624	40,313	53.8	40.8	102	113
Pulaski	10,792	16,979	24,815	57.3	46.2	108	127
Rappahannock	10,500	16,778	24,294	59.8	44.8	113	124
Richmond	11,246	17,115	23,720	52.2	38.6	99	107
Roanoke	15,342	23,869	31,926	55.6	33.8	105	93
Rockbridge	9,733	15,884	21,804	63.2	37.3	120	103
Rockingham	10,916	17,627	23,373	61.5	32.6	116	90
Russell	11,844	18,711	21,077	58.0	12.6	110	35
Scott	10,274	16,578	20,840	61.4	25.7	116	71
Shenandoah	10,239	16,375	22,141	59.9	35.2	113	97
Smyth	9,230	14,771	19,688	60.0	33.3	114	92
Southampton	12,015	18,516	25,872	54.9	39.7	102	110
Spotsylvania	13,356	21,298	31,093	59.5	46.0	112	127

Table A3 (Continued)

	AGI \$			% Change		Change Index (VA.= 100)	
	1975	1980	1985	1975-80	1980-85	1975-80	1980-85
Stafford	15,391	24,309	34,404	57.9	41.5	110	115
Surry	11,338	18,279	24,040	61.2	31.5	116	87
Sussex	11,219	16,307	22,294	45.4	36.7	86	101
Tazewell	13,043	19,616	22,339	50.4	13.9	95	38
Warren	11,181	18,212	24,793	62.9	36.1	119	100
Washington	9,648	15,663	20,365	62.3	30.0	118	83
Westmoreland	10,557	15,328	21,975	45.2	43.4	85	120
Wise	12,977	19,820	23,874	52.7	20.5	100	56
Wythe	9,758	15,744	20,290	61.3	28.9	116	80
York	16,816	25,065	34,949	49.1	39.4	93	109
Cities	14,035	21,210	28,443	51.1	34.1	97	94
Alexandria	18,613	28,992	39,761	55.8	37.1	105	103
Bedford	12,021	18,159	23,772	51.1	30.9	97	85
Bristol	9,889	14,901	18,964	50.7	27.3	96	75
Buena Vista	10,124	16,516	22,888	63.1	38.6	119	106
Charlottesville	13,686	20,159	27,255	47.3	35.2	89	97
Chesapeake	14,095	22,207	30,542	57.6	37.5	109	104
Clifton Forge	12,642	20,000	24,242	58.2	21.2	110	59
Colonial Heights	16,569	24,879	32,084	50.2	29.0	95	80
Covington	11,782	18,471	23,777	56.8	28.7	107	79
Danville	11,701	18,385	22,856	57.1	24.3	108	67
Emporia	11,335	15,691	21,500	38.4	37.0	73	102
Fairfax	21,348	31,995	45,335	49.9	41.7	94	115
Falls Church	19,374	28,460	36,994	46.9	30.0	89	83
Franklin	13,179	20,470	29,130	55.3	42.3	105	117
Fredericksburg	14,167	19,720	27,805	39.2	41.0	74	113
Galax	8,640	13,757	18,701	59.2	35.9	112	99
Hampton	14,656	21,351	28,928	45.7	35.5	86	98
Harrisonburg	13,162	20,133	26,255	53.0	30.4	100	84
Hopewell	14,411	21,886	27,686	51.9	26.5	98	73
Lexington	12,676	19,580	26,726	54.5	36.5	103	101
Lynchburg	13,928	20,767	27,058	49.1	30.3	93	84
Manassas	17,052	26,863	39,036	57.5	45.3	109	125
Manassas Park	15,285	22,038	31,211	44.2	41.6	84	115
Martinsville	11,984	18,810	24,343	57.0	29.4	108	81
Newport News	14,909	21,707	29,099	45.6	34.1	86	94
Norfolk	12,778	18,827	24,788	47.3	31.7	90	87
Norton	12,478	19,911	23,791	59.6	19.5	113	54
Petersburg	13,892	20,610	26,122	48.4	26.7	91	74
Poquoson	15,462	24,355	34,064	57.5	39.9	109	110
Portsmouth	13,197	20,119	26,661	52.5	32.5	99	90
Radford	13,132	19,659	27,885	49.7	41.8	94	115
Richmond	13,837	20,927	28,526	51.2	36.3	97	100
Roanoke	12,498	18,945	24,767	51.6	30.7	98	85
Salem	13,767	20,945	28,055	52.1	33.9	99	94
South Boston	11,765	17,889	23,551	52.1	31.7	98	87

Table A3 (Continued)

	AGI \$			% Change		Change Index (VA. = 100)	
	1975	1980	1985	1975-80	1980-85	1975-80	1980-85
Staunton	13,388	20,132	25,368	50.4	26.0	95	72
Suffolk	12,866	19,343	27,371	50.3	41.5	95	115
Virginia Beach	15,990	23,456	31,365	46.7	33.7	88	93
Waynesboro	13,874	20,508	26,497	47.8	29.2	90	81
Williamsburg	14,232	21,773	29,556	53.0	35.7	100	99
Winchester	13,126	19,559	25,088	49.0	28.3	93	78
Non-MSA	n/a	17,639	23,387	n/a	32.6	n/a	90
MSA	n/a	24,211	33,514	n/a	38.4	n/a	106
Charlottesville	n/a	20,794	29,091	n/a	39.9	n/a	110
Danville	n/a	17,439	22,402	n/a	28.5	n/a	79
Johnson City-Kings- Bristol	n/a	15,674	20,017	n/a	27.7	n/a	76
Lynchburg	n/a	19,723	26,602	n/a	34.9	n/a	96
Norfolk-Va. Beach- N. News	n/a	21,336	29,075	n/a	36.2	n/a	100
Northern Virginia	n/a	32,517	44,634	n/a	37.3	n/a	103
Richmond-Petersburg	n/a	24,003	33,176	n/a	38.2	n/a	106
Roanoke	n/a	20,994	28,026	n/a	33.5	n/a	92
Planning Districts							
LENOWISCO	n/a	17,533	21,593	n/a	23.2	n/a	64
Cumberland Plateau	n/a	19,661	21,552	n/a	9.6	n/a	27
Mount Rogers	n/a	14,942	19,523	n/a	30.7	n/a	85
New River Valley	n/a	17,452	24,528	n/a	40.5	n/a	112
Fifth	n/a	20,790	27,612	n/a	32.8	n/a	91
Central Shenandoah	n/a	18,334	24,178	n/a	31.9	n/a	88
Lord Fairfax	n/a	17,787	24,018	n/a	35.0	n/a	97
Northern Virginia	n/a	32,517	45,128	n/a	38.8	n/a	107
Rappahannock-Rapidan	n/a	19,592	28,168	n/a	43.8	n/a	121
Thomas Jefferson	n/a	19,656	27,518	n/a	40.0	n/a	110
Central Virginia	n/a	19,495	26,136	n/a	34.1	n/a	94
West Piedmont	n/a	17,425	22,957	n/a	31.7	n/a	88
Southside	n/a	14,815	20,375	n/a	37.5	n/a	104
Piedmont	n/a	14,666	19,698	n/a	34.3	n/a	95
Richmond Regional	n/a	24,473	34,013	n/a	39.0	n/a	108
RADCO	n/a	21,786	30,898	n/a	41.8	n/a	115
Northern Neck	n/a	16,036	22,228	n/a	38.6	n/a	107
Middle Peninsula	n/a	18,421	25,836	n/a	40.3	n/a	111
Crater	n/a	20,674	26,890	n/a	30.1	n/a	83
Southeastern Virginia	n/a	21,138	28,623	n/a	35.4	n/a	98
Peninsula	n/a	22,063	30,040	n/a	36.2	n/a	100
Accomack-Northampton	n/a	14,317	19,163	n/a	33.8	n/a	93

^aThis analysis makes no adjustments for annexations occurring in the 1975-1985 period.

^bReturns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A4
Adjusted Gross Income on Individual Returns, 1985

	Number of Returns	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^a									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Virginia	1,156,250	16,029,420	10,342	25.6	23.2	18.0	12.2	7.7	5.0	4.8	1.8	1.2	0.5
Unassigned ^b	22,724	391,391	9,463	27.5	25.3	18.2	10.2	6.6	4.1	4.0	1.5	1.4	1.5
Counties	657,321	9,283,593	10,469	25.9	22.5	17.6	11.9	7.6	5.1	5.3	2.2	1.4	0.5
Accomack	6,480	62,717	7,931	31.4	31.8	21.6	7.3	3.2	2.0	1.5	0.6	0.4	0.2
Albemarle	10,646	156,804	10,959	24.8	21.5	19.7	13.5	7.9	4.9	4.0	1.6	1.3	1.0
Alleghany	2,008	21,372	7,808	35.3	26.2	15.2	8.3	5.9	3.9	3.6	0.8	0.5	0.2
Amelia	1,465	14,735	8,484	29.5	29.5	21.9	9.1	4.7	2.4	2.0	0.3	0.5	0.0
Amherst	4,629	50,023	8,935	28.5	27.3	19.9	11.0	6.9	3.0	2.6	0.5	0.2	0.1
Appomattox	1,986	20,631	8,358	32.0	26.8	21.6	8.7	5.4	2.4	2.2	0.5	0.3	0.2
Arlington	52,542	1,149,619	18,155	12.8	14.2	14.2	14.1	11.9	9.4	11.8	6.0	4.4	1.2
Augusta	8,259	90,715	8,980	28.3	27.2	20.4	12.5	5.9	2.8	1.9	0.4	0.3	0.3
Bath	1,134	13,071	9,058	24.2	31.8	22.8	9.1	3.6	3.0	3.6	1.0	0.4	0.5
Bedford	6,096	64,773	8,654	29.7	27.8	19.8	11.5	5.1	2.4	2.3	0.7	0.5	0.2
Bland	795	7,717	8,276	33.3	25.5	20.0	11.9	5.3	2.0	1.4	0.0	0.5	0.0
Botetourt	3,824	41,084	8,558	31.5	25.9	19.2	10.5	5.3	3.4	2.6	0.9	0.4	0.2
Brunswick	2,641	25,232	8,104	26.8	37.4	20.3	8.8	3.6	1.2	1.1	0.5	0.2	0.2
Buchanan	3,244	35,091	7,560	37.5	24.4	15.5	9.5	5.2	3.4	2.5	0.7	0.6	0.7
Buckingham	1,944	19,393	7,995	30.6	32.5	21.3	8.9	3.1	1.4	1.3	0.5	0.3	0.2
Campbell	7,698	83,629	9,054	27.8	27.3	20.9	11.5	6.3	3.2	2.1	0.4	0.3	0.1
Caroline	3,899	40,351	8,618	29.3	28.7	21.1	10.1	5.2	3.0	1.8	0.6	0.2	0.1
Carroll	3,550	32,238	8,017	31.3	31.0	23.4	8.7	2.8	1.3	1.0	0.4	0.2	0.0
Charles City	1,628	17,316	8,710	28.6	28.8	19.0	10.6	7.1	3.3	2.1	0.3	0.0	0.2
Charlotte	1,781	17,277	8,500	28.4	30.9	25.1	8.9	3.4	1.1	1.3	0.5	0.3	0.0
Chesterfield	29,060	401,514	10,951	26.9	20.0	16.6	12.4	8.7	6.6	6.0	1.8	0.8	0.3
Clarke	2,049	25,057	9,513	26.9	25.6	20.3	13.0	5.9	3.6	2.0	1.0	1.1	0.6
Craig	631	6,751	9,337	25.2	28.7	22.5	13.3	5.9	2.2	2.2	0.0	0.0	0.0
Culpeper	4,541	52,057	9,137	27.9	26.8	20.6	11.1	6.1	3.0	2.8	0.8	0.6	0.3
Cumberland	1,276	12,320	7,753	31.7	33.3	18.3	7.8	4.2	1.9	1.6	0.4	0.8	0.0

Table A4 (Continued)

	Number of Returns	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^a									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Dickenson	1,572	16,450	7,101	39.4	25.1	14.1	8.1	5.5	3.5	3.0	0.7	0.3	0.3
Dinwiddie	3,937	41,893	8,502	29.4	29.4	19.9	8.8	5.1	3.6	2.4	0.7	0.7	0.2
Essex	1,945	20,996	8,448	29.5	29.8	19.5	11.1	4.5	2.4	1.4	0.5	0.8	0.5
Fairfax	149,404	2,705,929	14,191	22.7	15.9	13.6	12.6	10.0	7.8	9.3	4.3	2.9	0.8
Fauquier	7,344	129,480	10,657	24.4	23.1	19.2	12.7	7.2	4.6	4.5	1.8	1.5	1.0
Floyd	1,615	16,168	8,340	30.3	29.5	19.9	11.6	4.3	1.9	1.5	0.4	0.6	0.0
Fluvanna	1,816	19,025	8,364	29.8	30.0	19.2	9.5	5.0	3.1	2.1	0.7	0.3	0.2
Franklin	6,110	62,833	8,625	27.7	30.7	22.0	10.3	4.3	2.1	1.8	0.7	0.3	0.1
Frederick	6,712	73,384	8,934	29.6	25.9	20.3	11.6	5.8	3.1	2.3	0.7	0.5	0.2
Giles	2,724	28,861	8,946	29.3	26.3	18.0	14.8	7.3	2.3	1.2	0.6	0.3	0.0
33 Gloucester	4,121	59,904	8,865	30.8	24.9	16.7	11.6	7.0	3.9	3.2	0.9	0.6	0.5
Goochland	2,356	27,323	9,206	26.8	27.5	22.0	10.9	5.4	2.8	2.5	0.7	0.7	0.6
Grayson	2,318	20,323	7,686	31.0	35.4	21.5	6.9	2.8	1.1	0.8	0.3	0.3	0.0
Greene	1,530	17,376	9,550	26.9	25.4	23.3	13.3	5.6	2.9	2.0	0.4	0.0	0.3
Greensville	1,999	19,252	8,285	31.8	27.7	21.3	9.3	5.7	2.8	1.2	0.3	0.0	0.0
Halifax	4,391	43,527	8,738	27.7	29.9	24.0	11.2	4.1	1.5	1.0	0.3	0.2	0.1
Hanover	10,061	121,514	9,707	27.3	24.1	19.8	12.4	7.2	4.0	3.4	1.0	0.6	0.2
Henrico	40,808	594,834	12,169	21.7	19.9	19.4	14.8	10.4	6.4	4.7	1.4	0.8	0.5
Henry	11,654	122,684	9,065	25.9	29.6	25.0	10.8	4.1	2.5	1.3	0.3	0.2	0.2
Highland	439	5,030	8,979	24.4	32.3	17.5	11.8	6.4	3.0	3.6	0.0	0.9	0.0
Isle of Wight	4,483	52,531	10,033	27.2	22.7	20.2	14.5	8.1	3.7	2.4	0.8	0.3	0.2
James City	5,984	71,081	8,946	29.8	25.5	18.0	11.4	5.9	3.7	3.0	1.2	0.9	0.5
King and Queen	1,251	13,237	8,473	29.5	29.6	19.3	9.2	6.3	1.8	3.0	0.8	0.6	0.0
King George	2,208	29,028	9,972	25.9	24.3	18.5	12.0	6.7	4.8	4.7	1.9	0.9	0.4
King William	1,828	20,285	8,413	29.6	29.8	18.1	8.5	5.3	2.9	3.8	0.9	0.8	0.2
Lancaster	1,974	23,255	8,076	32.4	28.6	15.0	10.0	5.3	2.4	2.6	1.5	1.5	0.8
Lee	2,439	22,844	7,077	37.9	29.1	14.8	7.6	5.1	2.2	1.6	0.7	0.9	0.0
Loudoun	12,982	215,858	12,163	23.9	18.8	16.8	13.4	8.8	6.5	6.9	2.4	1.7	0.7
Louisa	3,314	35,094	8,720	28.5	28.9	21.1	10.1	4.7	3.1	2.4	0.7	0.3	0.1
Lunenburg	1,951	17,469	7,707	31.6	34.0	20.7	7.5	3.4	1.2	1.1	0.2	0.4	0.0

Table A4 (Continued)

	Number of Returns	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^a									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Madison	1,798	19,246	8,783	27.5	29.7	22.9	9.5	4.6	2.7	2.2	0.3	0.7	0.0
Mathews	1,373	16,404	9,126	28.0	26.7	17.4	11.7	7.2	3.2	3.2	1.2	1.3	0.0
Mecklenburg	5,312	54,316	8,008	29.1	34.7	21.0	8.2	3.4	1.4	1.2	0.4	0.3	0.2
Middlesex	1,495	16,874	8,405	30.9	28.1	17.4	9.2	6.5	2.9	2.6	1.3	0.6	0.5
Montgomery	11,554	120,021	7,917	35.4	25.0	16.7	11.2	5.5	2.6	2.2	0.7	0.5	0.2
Nelson	1,978	22,487	9,364	25.0	28.6	23.9	12.7	4.2	2.5	1.7	0.5	0.6	0.4
New Kent	1,599	18,021	8,805	30.7	25.4	18.6	10.8	5.6	3.3	4.4	0.6	0.7	0.0
Northampton	2,749	24,303	7,189	36.2	31.6	18.0	7.7	3.1	1.3	1.2	0.4	0.3	0.2
Northumberland	1,689	17,602	8,091	31.1	30.6	17.5	9.7	4.7	2.4	2.0	1.4	0.5	0.3
Nottoway	2,488	25,078	8,009	31.4	31.0	18.0	9.2	4.3	2.8	2.4	0.5	0.4	0.2
Orange	3,638	43,918	9,211	27.1	27.2	21.5	12.1	4.5	2.9	2.2	0.9	0.9	0.6
Page	3,392	33,865	8,143	29.0	33.3	18.1	9.7	4.2	2.6	1.9	0.7	0.5	0.0
Patrick	2,438	24,166	9,074	26.2	29.2	28.1	10.5	3.2	1.5	1.1	0.0	0.2	0.0
Pittsylvania	10,674	105,046	8,560	28.2	30.6	23.6	10.0	3.7	1.9	1.4	0.3	0.2	0.1
Powhatan	1,889	21,426	8,977	28.0	27.7	19.6	10.6	6.0	3.7	2.6	1.1	0.3	0.4
Prince Edward	2,605	26,681	8,145	30.7	30.6	17.9	9.9	4.6	2.8	1.9	0.8	0.7	0.0
Prince George	3,154	37,475	9,279	28.0	25.7	17.7	11.1	6.2	5.3	4.6	1.0	0.5	0.0
Prince William	28,515	395,227	11,007	28.1	18.6	16.3	12.4	8.8	6.0	6.6	2.1	1.0	0.2
Pulaski	5,703	60,166	8,787	29.8	26.7	20.4	12.3	5.4	3.0	1.6	0.5	0.3	0.2
Rappahannock	1,060	14,533	9,888	25.4	25.2	20.0	11.9	7.0	3.3	3.4	1.5	1.2	1.1
Richmond	1,533	17,929	8,809	27.9	29.0	19.6	9.5	5.3	3.2	2.9	1.2	0.9	0.5
Roanoke	13,152	160,239	9,494	28.8	23.6	18.3	12.2	6.9	4.5	3.8	1.0	0.6	0.4
Rockbridge	2,787	29,537	8,433	29.4	30.1	21.0	11.3	4.4	1.4	1.1	0.4	0.5	0.3
Rockingham	9,092	97,664	9,139	25.7	29.4	24.1	10.9	4.8	2.3	2.0	0.4	0.3	0.2
Russell	2,962	30,903	7,710	33.2	31.0	15.7	8.2	4.5	2.9	3.3	0.6	0.3	0.3
Scott	2,415	25,292	8,568	31.1	26.5	19.3	11.0	5.9	3.3	1.9	0.5	0.5	0.0
Shenandoah	5,622	60,353	8,844	28.5	28.0	22.3	10.3	5.2	2.7	1.8	0.5	0.5	0.3
Smyth	4,507	42,481	7,804	33.1	30.1	19.9	9.9	3.8	1.4	1.0	0.2	0.3	0.3
Southampton	2,768	29,904	8,876	28.3	28.0	19.7	11.7	5.9	3.4	2.0	0.6	0.2	0.2
Spotsylvania	6,458	76,817	9,285	30.6	22.6	17.5	11.7	7.4	4.1	4.2	1.2	0.5	0.2

Table A4 (Continued)

	Number of Returns	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^a									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Stafford	7,272	88,375	9,466	30.0	22.4	17.0	12.3	7.4	4.3	4.5	1.4	0.6	0.2
Surry	1,314	14,012	8,404	32.8	25.3	16.4	11.6	5.6	4.0	3.2	0.8	0.3	0.0
Sussex	2,247	23,638	8,362	29.4	30.7	18.8	10.1	5.2	3.0	1.4	0.6	0.5	0.4
Tazewell	5,704	61,325	7,795	34.4	27.8	16.0	9.2	4.8	3.1	2.6	0.9	0.6	0.6
Warren	4,372	57,504	9,291	27.4	26.3	19.3	13.3	6.4	3.0	2.7	0.7	0.6	0.3
Washington	6,604	68,009	8,029	31.9	29.8	18.1	9.7	4.6	2.5	1.9	0.6	0.6	0.2
Westmoreland	3,033	31,880	8,195	32.0	28.2	18.1	9.6	5.2	2.6	2.6	1.1	0.5	0.2
Wise	4,959	54,054	7,898	34.1	27.5	15.3	9.0	5.5	3.4	3.4	0.9	0.4	0.5
Wythe	4,003	37,343	7,763	32.2	32.3	19.1	9.3	3.5	1.9	1.0	0.2	0.2	0.2
York	6,338	70,529	8,381	34.2	23.4	16.0	10.6	7.1	3.5	3.3	1.2	0.7	0.1
Cities	476,205	6,354,436	10,227	25.1	24.0	18.6	12.6	7.9	4.9	4.1	1.4	0.9	0.4
Alexandria	43,941	903,963	17,157	14.1	14.9	14.7	14.7	12.1	9.4	10.9	5.0	3.3	1.0
Bedford	1,234	13,141	8,799	29.5	27.0	21.0	11.8	4.8	2.7	2.2	0.4	0.3	0.3
Bristol	5,283	61,828	8,821	27.9	29.0	19.5	11.6	5.9	2.3	2.2	0.9	0.3	0.5
Buena Vista	1,079	11,097	8,454	30.6	28.2	19.2	12.5	5.5	1.8	1.4	0.6	0.4	0.0
Charlottesville	10,664	133,471	9,618	27.0	24.9	20.8	11.7	6.3	3.7	3.1	1.0	1.0	0.6
Chesapeake	22,857	265,995	9,319	27.7	25.8	18.2	12.1	7.5	4.2	3.3	0.8	0.4	0.1
Clifton Forge	970	10,521	8,077	31.9	29.5	16.1	8.4	6.4	3.2	2.9	0.6	0.7	0.4
Colonial Heights	3,413	42,605	9,796	26.5	24.5	18.0	12.2	6.7	5.2	4.7	1.5	0.6	0.1
Covington	1,629	17,344	7,951	33.1	28.6	14.4	7.7	6.9	4.2	4.4	0.0	0.6	0.0
Danville	9,725	104,081	8,601	29.3	28.7	21.3	9.6	4.6	2.8	2.3	0.5	0.4	0.3
Emporia	1,090	11,559	8,556	29.0	29.5	20.4	11.2	4.9	2.2	1.1	1.0	0.7	0.0
Fairfax	3,411	59,811	13,564	22.0	16.7	15.9	14.5	11.2	7.1	7.0	3.1	1.9	0.7
Falls Church	6,269	113,514	13,981	19.5	18.3	15.3	12.9	10.3	7.1	8.2	4.2	3.2	1.0
Franklin	1,429	17,039	8,598	31.0	26.5	17.3	11.1	6.3	3.3	2.9	0.5	0.3	0.8
Fredericksburg	4,834	65,440	10,896	24.3	22.4	18.3	14.3	8.7	5.2	3.7	1.3	1.2	0.4
Galax	1,405	17,535	8,058	29.0	34.4	22.1	7.1	3.1	1.0	1.2	0.6	0.8	0.7
Hampton	24,901	309,440	9,916	26.8	23.6	17.1	13.5	9.1	5.1	3.4	0.9	0.4	0.2
Harrisonburg	4,948	56,889	9,301	27.4	26.3	21.1	11.8	6.4	2.8	2.5	0.9	0.4	0.3
Hopewell	4,807	56,563	9,373	27.0	26.4	18.9	10.9	6.5	5.2	4.0	0.7	0.3	0.1
Lexington	999	12,117	8,933	26.4	30.0	17.6	9.8	6.8	3.8	2.8	0.7	1.3	0.7

Table A4 (Continued)

	Number of Returns	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^a									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Lynchburg	14,191	168,308	9,232	27.5	26.6	18.9	11.5	6.7	4.0	2.8	0.9	0.6	0.5
Manassas	4,792	68,402	11,465	25.5	19.4	17.2	12.4	8.1	6.8	7.2	2.1	0.9	0.2
Manassas Park	1,067	12,744	10,172	26.9	22.5	19.1	13.4	8.8	4.7	4.0	0.6	0.0	0.0
Martinsville	4,691	59,155	9,181	26.6	28.0	22.9	10.5	4.7	2.5	2.2	1.0	0.6	1.0
Newport News	31,265	386,947	9,827	27.6	23.2	16.3	13.4	9.6	5.0	3.4	0.9	0.4	0.2
Norfolk	48,899	630,031	9,759	24.8	26.4	20.1	12.6	7.2	4.0	2.9	0.8	0.6	0.4
Norton	671	6,613	7,583	36.2	26.8	15.4	9.2	5.5	3.0	2.5	0.6	0.7	0.0
Petersburg	9,954	108,994	8,881	29.2	26.8	21.0	9.7	5.6	3.6	2.8	0.6	0.5	0.2
Poquoson	1,636	18,282	8,205	36.2	21.5	14.1	10.8	7.5	4.5	3.7	1.0	0.7	0.0
Portsmouth	22,040	260,714	9,664	25.9	25.8	19.3	12.8	7.9	4.1	3.0	0.7	0.4	0.2
Radford	2,078	24,255	9,501	29.6	22.7	18.9	14.3	6.9	3.6	2.7	0.8	0.2	0.3
Richmond	66,264	909,962	10,862	22.3	24.2	20.5	13.2	7.9	5.6	3.9	1.1	0.8	0.5
Roanoke	24,988	291,374	9,067	27.4	27.7	19.4	11.5	6.4	3.4	2.6	0.7	0.6	0.3
Salem	4,913	56,370	9,202	27.9	26.3	19.8	11.8	6.2	4.0	2.4	0.9	0.4	0.3
South Boston	1,374	14,899	8,877	27.1	29.5	22.0	10.8	4.9	2.3	2.3	0.4	0.3	0.4
Staunton	4,609	55,067	9,621	26.2	25.8	22.2	13.2	6.0	2.9	2.0	0.9	0.4	0.5
Suffolk	9,731	109,365	9,068	29.1	25.8	18.6	12.5	7.3	3.2	2.2	0.6	0.4	0.3
Virginia Beach	56,812	749,751	9,944	27.4	22.8	17.6	12.4	7.9	5.0	4.2	1.3	0.9	0.5
Waynesboro	3,826	44,054	8,953	29.4	26.1	18.3	11.7	7.0	3.6	2.4	0.8	0.4	0.4
Williamsburg	2,322	30,657	9,700	27.0	24.4	18.7	11.0	6.6	4.3	4.5	1.7	1.1	0.6
Winchester	5,194	64,540	9,596	26.8	25.2	20.2	12.7	6.7	4.0	2.6	0.6	0.7	0.5
Non-MSA	274,743	3,020,489	8,638	29.5	28.1	20.0	10.7	5.2	2.7	2.2	0.7	0.5	0.3
MSA	858,783	12,617,540	11,207	24.3	21.5	17.3	12.7	8.6	5.8	5.6	2.2	1.4	0.5
Charlottesville	24,656	326,677	9,988	26.2	23.8	20.3	12.4	6.9	4.1	3.3	1.2	1.0	0.7
Danville	20,399	209,128	8,579	28.8	29.7	22.5	9.8	4.1	2.3	1.9	0.4	0.3	0.2
Johnson City-Kings.-Bristol	14,302	155,129	8,404	30.3	29.0	18.8	10.6	5.3	2.6	2.0	0.7	0.5	0.3
Lynchburg	26,518	301,960	9,127	27.8	26.9	19.7	11.4	6.6	3.6	2.6	0.7	0.4	0.3
Norfolk-Va.Beach-N.News	236,906	2,962,697	9,658	27.2	24.5	18.1	12.6	7.9	4.5	3.4	0.9	0.6	0.3

Table A4 (Continued)

	Number of Returns	AGI (\$)		Percentage Distribution of Returns by Class (\$000) ^a									
		Total (000s)	Median Per Return	Less Than 5	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 or More
Northern Virginia	310,195	5,713,443	14,628	20.5	16.1	14.4	13.2	10.4	7.9	9.4	4.3	2.9	0.8
Richmond-Petersburg	178,930	2,399,438	10,700	24.3	23.0	19.4	12.9	8.2	5.6	4.3	1.2	0.7	0.4
Roanoke	46,877	549,068	9,148	28.2	26.3	19.1	11.6	6.4	3.8	2.9	0.9	0.5	0.3
Planning Districts	1,133,526	15,638,029	10,364	25.6	23.1	18.0	12.2	7.8	5.1	4.8	1.8	1.2	0.5
LENOWISCO	10,484	108,803	7,822	34.4	27.6	16.1	9.1	5.5	3.1	2.6	0.7	0.5	0.2
Cumberland Plateau	13,482	143,768	7,649	35.5	27.4	15.6	8.9	4.9	3.2	2.8	0.7	0.5	0.5
Mount Rogers	28,465	287,474	8,066	31.1	30.8	20.0	9.6	4.1	1.9	1.4	0.5	0.4	0.3
New River Valley	23,674	249,471	8,411	32.5	25.6	18.1	12.2	5.7	2.7	2.0	0.6	0.4	0.1
Fifth	52,115	605,056	9,036	28.7	26.4	18.8	11.3	6.4	3.8	3.0	0.8	0.5	0.3
Central Shenandoah	37,172	415,240	9,072	27.3	27.8	21.4	11.7	5.7	2.7	2.1	0.6	0.4	0.3
Lord Fairfax	27,341	314,703	9,007	28.2	27.2	20.3	11.7	5.7	3.1	2.3	0.7	0.6	0.3
Northern Virginia	302,923	5,625,068	14,780	20.3	16.0	14.4	13.2	10.5	8.0	9.5	4.4	2.9	0.8
Rappahannock-Rapidan	18,381	259,235	9,663	26.2	25.6	20.4	11.8	6.1	3.6	3.3	1.2	1.1	0.7
Thomas Jefferson	29,948	384,257	9,776	26.4	24.7	20.6	12.2	6.5	3.9	3.1	1.1	0.9	0.6
Central Virginia	35,834	400,504	8,991	28.4	27.1	19.8	11.3	6.3	3.3	2.5	0.7	0.4	0.3
West Piedmont	45,292	477,965	8,796	27.5	29.6	23.4	10.3	4.2	2.3	1.7	0.5	0.3	0.3
Southside	13,718	137,973	8,315	28.0	33.2	21.9	9.5	3.8	1.5	1.2	0.4	0.3	0.2
Piedmont	13,510	132,953	8,069	30.6	31.6	20.2	8.9	4.0	2.0	1.7	0.5	0.5	0.1
Richmond Regional	153,665	2,111,909	11,027	23.6	22.4	19.4	13.3	8.6	5.8	4.4	1.3	0.8	0.4
RADCO	24,671	300,010	9,540	28.5	23.6	18.2	12.2	7.3	4.3	3.8	1.3	0.7	0.2
Northern Neck	8,229	90,665	8,257	31.2	28.9	17.5	9.7	5.1	2.6	2.5	1.3	0.8	0.4
Middle Peninsula	12,013	147,700	8,641	30.0	27.5	17.8	10.5	6.2	3.1	2.9	0.9	0.7	0.3
Crater	31,915	355,990	8,917	28.8	27.1	19.5	10.3	5.8	4.1	3.1	0.8	0.5	0.1
Southeastern Virginia	169,019	2,115,331	9,680	26.6	24.9	18.8	12.5	7.6	4.3	3.3	0.9	0.6	0.4
Peninsula	72,446	886,936	9,615	28.3	23.6	16.7	12.9	8.8	4.8	3.4	0.9	0.5	0.2
Accomack-Northampton	9,229	87,019	7,711	32.8	31.7	20.5	7.4	3.2	1.8	1.4	0.6	0.4	0.2

^aDetails may not add to 100.0 due to rounding.^bReturns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A5
Adjusted Gross Income Per Exemption, 1985^a

Locality	Amount (\$)	Index (Va=100)	Locality	Amount (\$)	Index (Va=100)
Virginia ^b	11,592	100	Isle of Wight	9,515	82
Counties	11,722	101	James City	11,494	99
Accomack	7,493	65	King and Queen	8,035	69
Albemarle	13,119	113	King George	10,133	87
Alleghany	8,921	77	King William	9,946	86
Amelia	8,132	70	Lancaster	10,521	91
Amherst	8,860	76	Lee	6,821	59
Appomattox	8,109	70	Loudoun	14,073	121
Arlington	18,547	160	Louisa	8,268	71
Augusta	9,028	78	Lunenburg	6,693	58
Bath	8,053	69	Madison	8,719	75
Bedford	9,499	82	Mathews	10,690	92
Bland	7,174	62	Mecklenburg	9,259	80
Botetourt	9,505	82	Middlesex	9,271	80
Brunswick	7,008	60	Montgomery	9,456	82
Buchanan	7,934	68	Nelson	8,667	75
Buckingham	6,949	60	New Kent	10,583	91
Campbell	9,115	79	Northampton	6,889	59
Caroline	8,414	73	Northumberland	9,104	79
Carroll	7,164	62	Nottoway	7,965	69
Charles City	8,801	76	Orange	9,531	82
Charlotte	6,691	58	Page	7,834	68
Chesterfield	12,373	107	Patrick	7,819	67
Clarke	10,650	92	Pittsylvania	7,714	67
Craig	8,160	70	Powhatan	10,250	88
Culpeper	9,396	81	Prince Edward	7,609	66
Cumberland	7,059	61	Prince George	10,133	87
Dickenson	7,625	66	Prince William	12,273	106
Dinwiddie	8,785	76	Pulaski	8,513	73
Essex	8,420	73	Rappahannock	10,168	88
Fairfax	16,555	143	Richmond	9,580	83
Fauquier	13,740	119	Roanoke	11,610	100
Floyd	7,791	67	Rockbridge	8,206	71
Fluvanna	8,849	76	Rockingham	8,593	74
Franklin	8,739	75	Russell	7,541	65
Frederick	9,284	80	Scott	7,927	68
Giles	8,363	72	Shenandoah	8,489	73
Gloucester	10,760	93	Smyth	7,346	63
Goochland	12,559	108	Southampton	9,194	79
Grayson	6,880	59	Spotsylvania	9,947	86
Greene	8,749	75	Stafford	10,914	94
Greensville	7,017	61	Surry	8,110	70
Halifax	7,220	62	Sussex	7,887	68
Hanover	11,542	100	Tazewell	8,624	74
Henrico	12,950	112	Warren	9,383	81
Henry	8,777	76			
Highland	8,282	71			

Table A5 (Continued)

Locality	Amount (\$)	Index (Va=100)	Locality	Amount (\$)	Index (Va=100)
Washington	8,369	72	Staunton	10,086	87
Westmoreland	8,275	71	Suffolk	9,181	79
Wise	8,376	72	Virginia Beach	11,708	101
Wythe	7,725	67	Waynesboro	11,210	97
York	11,264	97	Williamsburg	12,494	108
Cities	11,047	95	Winchester	10,385	90
Alexandria	16,914	146	Non-MSA	8,871	77
Bedford	8,877	77	MSA	12,510	108
Bristol	9,361	81	Charlottesville	11,681	101
Buena Vista	7,847	68	Danville	8,358	72
Charlottesville	11,071	96	Johnson City-Kings- Bristol	8,596	74
Chesapeake	9,895	85	Lynchburg	9,632	83
Clifton Forge	9,142	79	Norfolk-Va. Beach- N. News	10,531	91
Colonial Heights	11,235	97	Northern Virginia	15,822	136
Covington	8,580	74	Richmond-Petersburg	11,835	102
Danville	9,235	80	Roanoke	10,530	91
Emporia	8,396	72	Planning Districts	11,477	99
Fairfax	15,890	137	LENOWISCO	7,954	69
Falls Church	14,858	128	Cumberland Plateau	8,966	70
Franklin	10,031	87	Mount Rogers	7,995	69
Fredericksburg	11,935	103	New River Valley	8,964	77
Galax	9,247	80	Fifth	10,314	89
Hampton	10,020	86	Central Shenandoah	9,246	80
Harrisonburg	10,485	90	Lord Fairfax	9,205	79
Hopewell	9,302	80	Northern Virginia	15,997	138
Lexington	10,596	91	Rap.-Rapidan	11,211	97
Lynchburg	10,361	89	Thomas Jefferson	10,997	95
Manassas	12,845	111	Central Virginia	9,489	82
Manassas Park	9,192	79	West Piedmont	8,786	76
Martinsville	12,230	106	Southside	8,083	70
Newport News	10,321	89	Piedmont	7,312	63
Norfolk	10,277	89	Richmond Regional	12,224	105
Norton	9,203	79	RADCO	10,338	89
Petersburg	9,062	78	Northern Neck	9,260	80
Poquoson	11,166	96	Middle Peninsula	9,888	85
Portsmouth	9,222	80	Crater	9,159	79
Radford	10,059	87	S.E. Virginia	10,479	90
Richmond	11,910	103	Peninsula	10,489	90
Roanoke	9,913	86	Acc.-Northampton	7,317	63
Salem	10,676	92			
South Boston	8,679	75			

^aExcluding exemptions for the elderly and blind.

^bIncludes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A6
Index of Income Concentration, 1985

Locality	Index	Locality	Index	Locality	Index
Virginia	0.352	Halifax	0.299	Stafford	0.318
Counties	0.343	Hanover	0.324	Surry	0.336
Accomack	0.350	Henrico	0.327	Sussex	0.330
Albemarle	0.364	Henry	0.310	Tazewell	0.347
Alleghany	0.324	Highland	0.308	Warren	0.322
Amelia	0.339	Isle of Wight	0.307	Washington	0.332
Amherst	0.312	James City	0.359	Westmoreland	0.340
Appomattox	0.317	King and Queen	0.327	Wise	0.338
Arlington	0.331	King George	0.330	Wythe	0.319
Augusta	0.308	King William	0.342	York	0.343
Bath	0.332	Lancaster	0.375	Cities	0.345
Bedford	0.314	Lee	0.346	Alexandria	0.340
Bland	0.297	Loudoun	0.329	Bedford	0.323
Botetourt	0.312	Louisa	0.317	Bristol	0.328
Brunswick	0.322	Lunenburg	0.321	Buena Vista	0.298
Buchanan	0.343	Madison	0.327	Charlottesville	0.370
Buckingham	0.319	Mathews	0.337	Chesapeake	0.308
Campbell	0.311	Mecklenburg	0.387	Clifton Forge	0.364
Caroline	0.328	Middlesex	0.343	Colonial Heights	0.317
Carroll	0.284	Montgomery	0.352	Covington	0.331
Charles City	0.336	Nelson	0.331	Danville	0.348
Charlotte	0.301	New Kent	0.319	Emporia	0.343
Chesterfield	0.306	Northampton	0.355	Fairfax	0.339
Clarke	0.351	Northumberland	0.347	Falls Church	0.354
Craig	0.278	Nottoway	0.331	Franklin	0.364
Culpeper	0.336	Orange	0.336	Fredericksburg	0.357
Cumberland	0.326	Page	0.311	Galax	0.370
Dickenson	0.342	Patrick	0.277	Hampton	0.311
Dinwiddie	0.333	Pittsylvania	0.303	Harrisonburg	0.352
Essex	0.330	Powhatan	0.321	Hopewell	0.318
Fairfax	0.337	Prince Edward	0.329	Lexington	0.344
Fauquier	0.376	Prince George	0.318	Lynchburg	0.356
Floyd	0.289	Prince William	0.317	Manassas	0.335
Fluvanna	0.326	Pulaski	0.306	Manassas Park	0.284
Franklin	0.316	Rappahannock	0.348	Martinsville	0.429
Frederick	0.320	Richmond	0.353	Newport News	0.326
Giles	0.297	Roanoke	0.328	Norfolk	0.351
Gloucester	0.341	Rockbridge	0.310	Norton	0.382
Goochland	0.384	Rockingham	0.299	Petersburg	0.362
Grayson	0.296	Russell	0.324	Poquoson	0.322
Greene	0.299	Scott	0.300	Portsmouth	0.315
Greensville	0.314	Shenandoah	0.305		
		Smyth	0.302		
		Southampton	0.331		
		Spotsylvania	0.310		

Table A6 (Continued)

Locality	Index	Locality	Index	Locality	Index
Radford	0.331	MSA	0.345	Central Shenandoah	0.321
Richmond	0.375			Lord Fairfax	0.327
Roanoke	0.349	Charlottesville	0.364	Northern Virginia	0.335
Salem	0.333	Danville	0.323	Rappahannock-Rapidan	0.362
South Boston	0.337	Johnson City-Kings.-Bristol	0.315	Thomas Jefferson	0.356
		Lynchburg	0.331		
Staunton	0.336	Norfolk.-Va.Beach.-N.News	0.333	Central Virginia	0.329
Suffolk	0.329			West Piedmont	0.325
Virginia Beach	0.345	Northern Virginia	0.336	Southside	0.342
Waynesboro	0.365	Richmond-Petersburg	0.345	Piedmont	0.325
Williamsburg	0.375	Roanoke	0.340	Richmond	0.345
Winchester	0.350	Planning Districts	0.348	RADCO	0.328
Non-MSA	0.333	LENOWISCO	0.336	Northern Neck	0.356
		Cumberland Plateau	0.341	Middle Peninsula	0.341
		Mount Rogers	0.317	Crater	0.339
		New River Valley	0.327	Southeastern Virginia	0.335
		Fifth	0.339	Peninsula	0.326
				Accomack-Northampton	0.352

Virginia Metropolitan Statistical Areas

Charlottesville

Charlottesville City
Albemarle County
Fluvanna County
Greene County

Danville

Danville City
Pittsylvania County

Johnson City-Kingsport-Bristol, Tennessee-Virginia

Virginia Portion:

Bristol City
Scott County
Washington County

Tennessee Portion:

Carter County
Hawkins County
Sullivan County
Unicoi County
Washington County

Lynchburg^a

Lynchburg City
Amherst County
Campbell County

Norfolk-Virginia Beach- Newport News^b

Chesapeake City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Hampton City
Newport News City
Poquoson City
Williamsburg City
Gloucester County
James City County
York County

Richmond-Petersburg^c

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County
Colonial Heights City
Hopewell City
Petersburg City
Dinwiddie County
Prince George County

Roanoke^d

Roanoke City
Salem City
Botetourt County
Roanoke County

Washington, D.C.-Maryland- Virginia^e

Virginia Portion:

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County
Stafford County

District of Columbia

Maryland Portion:

Calvert County
Charles County
Frederick County
Montgomery County
Prince George's County

^aAppomattox County was removed from the Lynchburg MSA on June 30, 1983.

^bOn June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

^cOn June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA.

^dCraig County was removed from the Roanoke MSA on June 30, 1983.

^eStafford County, Va., and Calvert and Frederick Counties, Md., were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Virginia Planning Districts

1 LENOWISCO

Norton City
Lee County
Scott County
Wise County

2 Cumberland Plateau

Buchanan County
Dickenson County
Russell County
Tazewell County

3 Mount Rogers

Bristol City
Galax City
Bland County
Carroll County
Grayson County
Smyth County
Washington County
Wythe County

4 New River Valley

Radford City
Floyd County
Giles County
Montgomery County
Pulaski County

5 Fifth

Clifton Forge City
Covington City
Roanoke City
Salem City
Alleghany County
Botetourt County
Craig County
Roanoke County

6 Central Shenandoah

Buena Vista City
Harrisonburg City
Lexington City
Staunton City
Waynesboro City
Augusta County
Bath County
Highland County
Rockbridge County
Rockingham County

7 Lord Fairfax

Winchester City
Clarke County
Frederick County
Page County
Shenandoah County
Warren County

8 Northern Virginia

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County

9 Rappahannock-Rapidan

Culpeper County
Fauquier County
Madison County
Orange County
Rappahannock County

10 Thomas Jefferson

Charlottesville City
Albemarle County
Fluvanna County
Greene County
Louisa County
Nelson County

11 Central Virginia

Bedford City
Lynchburg City
Amherst County
Appomattox County
Bedford County
Campbell County

12 West Piedmont

Danville City
Martinsville City
Franklin County
Henry County
Patrick County
Pittsylvania County

13 Southside

South Boston City
Brunswick County
Halifax County
Mecklenburg County

14 Piedmont

Amelia County
Buckingham County
Charlotte County
Cumberland County
Lunenburg County
Nottoway County
Prince Edward County

15 Richmond Regional

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

16 RADCO

Fredericksburg City
Caroline County
King George County
Spotsylvania County
Stafford County

17 Northern Neck

Lancaster County
Northumberland County
Richmond County
Westmoreland County

18 Middle Peninsula

Essex County
Gloucester County
King and Queen County
King William County
Mathews County
Middlesex County

Virginia Planning Districts (Continued)

19 Crater

Colonial Heights City
Emporia City
Hopewell City
Petersburg City
Dinwiddie County
Greensville County
Prince George County
Surry County
Sussex County

20 Southeastern Virginia

Chesapeake City
Franklin City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Isle of Wight County
Southampton County

21 Peninsula

Hampton City
Newport News City
Poquoson City
Williamsburg City
James City County
York County

22 Accomack-Northampton

Accomack County
Northampton County



Taylor Murphy Institute

2015 Ivy Road, Charlottesville, Virginia 22903-1780

SRI Acquisitions
Congressional Information Service
4520 East-West Highway, Suite 800
Bethesda, Maryland 20814

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